



## **Accountability of Mosque Fund Management in the Perspective of Idarat Al-Masjid: Study at Baitul Akbar Adan Mosque, Mutiara Timur Subdistrict, Pidie Regency, Indonesia**

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### **Abstract**

The *Idarah masjid* is an activity to develop and organise cooperation from many people to achieve a certain goal. It is more focused on planning, organising, administering, financing and monitoring. In terms of accountability and transparency in the management of development funds, Idarat Al-Masjid is needed, both in fund reports and in the management of other activities. The Baitul Akbar Adan Mosque has never been renovated, because construction is still continuing with funds that have been collected. The questions in this research are how to apply the principle of transparency in managing funds at the Baitul Akbar Adan Mosque, what is the accountability of BKM management in the realisation of funds for the construction of the Baitul Akbar Adan Mosque, and how to manage funds using the principles of accountability and transparency for the construction of the Baitul Akbar Adan Mosque based on the perspective of Idarat Al-Masjid. In this research the author uses a sociological juridical research method, with qualitative research type and data collection techniques using interviews and documentation. The results of the research show that the BKM's efforts in terms of transparency are at least adequate, with efforts to announce outgoing and incoming funds every Friday, this is also a form of accountability that is held accountable in annual discussions by the BKM regarding the funds collected, therefore it is hoped that this can foster trust. However, monthly bookkeeping and reporting cannot be said to be adequate or effective. In this case it can be concluded that, Accountability and transparency of fund management based on the Idarat al-Masjid perspective has been implemented in the management of Baitul Akbar Adan Mosque funds, both from the beginning in planning to supervision, but there are still many things that are lacking in terms of administration, in the field of written reporting and bookkeeping of funds every month.

**Keywords:** Accountability, Transparency, Management, Funds, Idarat Al-Masjid

## Introduction

Conceptually, management is the intellectual work that people do in business and economic organisational relationships. Management itself is a science, art, profession and system that transforms various resources (people, materials, machines, methods, money, time, information, markets and morals) in a business space that is useful for humanity and to achieve certain goals through cooperation with others systematically, effectively, efficiently and rationally.<sup>1</sup>

Operational management is needed in a business to control production activities. A business needs supervision of several elements that support its activities. Such as finance, marketing, and also production which are included in operational activities. To be clear, operational management is management used to design strategies and organise the practical activities of a company or an institution. In operational management there is financial operational management which regulates the management of funds.<sup>2</sup>

More clearly, operational management is all the activities of an institution/organisation in an effort to manage, obtain, allocate, and use organisational funds effectively and efficiently.<sup>3</sup>

The concept of Accountability in Indonesia is not new, Accountability of fund management is the responsibility of the government in managing funds related to public money, which is carried out based on procedures, policies, and applicable laws and regulations and in accordance with the principles of financial management. almost all government agencies and institutions emphasise this concept of accountability, especially in carrying out government administrative functions.<sup>4</sup>

In terms of accountability, the mosque fund management must be transparent or open in the income and expenditure of funds in any case. Transparency of public financial management is a good governance

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<sup>1</sup> Ismail Nawawi, *Islamic Banking* (Jakarta: VIV Press, 2012), p. 373.

<sup>2</sup> Ahmad, *Operational Management: Definition, Objectives, Characteristics, Functions and Strategies*, accessed from <https://www.gramedia.com/literasi/manajemen-operasional/> on 26 June 2022.

<sup>3</sup> Hanan W, *Financial and Operational Management*, accessed from <https://id.scribd.com/document/349641277/Manajemen-Keuangan-Dan-Operasional> on 26 June 2022

<sup>4</sup> Muhammad Shohib, *Syaamil Qur'an*, (Bogor: Ijnah Pentashihan Mushaf Alqur'an, 2007), pp. 47

principle that must be fulfilled by public sector organisations. With this transparency, the public will obtain actual and fluctual information, so that they can use this information for the public interest.<sup>5</sup>

Encouraging and inhibiting factors in financial operational management, the encouragement can be from various things depending on the desire of the management to make a good breakthrough, while inhibiting factors usually occur due to lack of interest in managing it or the manager's inability to manage funds.<sup>6</sup>

In mosque planning management that needs serious attention is mosque financial funding. Financial issues are a very important issue in the planning, management, and construction of mosques. To build a new mosque requires funds, which are large including for maintaining the mosque and renovating it. For this reason, it requires management that is managed openly and professionally.<sup>7</sup>

In the process of obtaining funds, the mosque can only collect budgets from various halal and non-binding sources in a permissible manner, including those obtained from the community directly such as waqf, infaq and alms, and there is also assistance from the government. According to one of the mosque fund administrators, Tgk. Yusri Harun, the mosque construction funds were obtained from village assistance and donations from the community. He added that many of the development funds are from community self-help, not from the government. For routine funds are combined with mosque construction funds. He himself is one of the administrators in charge of reading the mosque's financial report every Friday.<sup>8</sup>

According to the results of an interview with the treasurer of the Baitul Akbar Adan Mosque on Monday, 7 May 2023, he also confirmed that much of the construction funds came from community self-help,

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<sup>5</sup> Mahmudi, *Financial Management*, (Jakarta: Erlangga, 2010), p.17-18

<sup>6</sup> Fahmi C, "The Application of International Cultural Rights in Protecting Indigenous Peoples' Land Property in Indonesia" (2024) 20 <https://doi.org/10.1177/11771801241235261> 157, <https://journals.sagepub.com/doi/abs/10.1177/11771801241235261> viewed 9 November 2024.

<sup>7</sup> Fokkus Babinrohis Pusat ICMI Orsat Cempaka Putih Kodo Anak Muslim Foundation:

*Guidelines for Mosque Management*, (Jakarta: Yayasan Kado Anak Yatim, 2004), p. 186.

<sup>8</sup> Interview with Tgk. Yusri Harun, the administrator of the Baitul Akbar Adan Mosque fund, on 7 May 2023.

while assistance from the government was only given twice. The Baitul Akbar Adan Mosque is also a mosque that is not tied to the government, so there is no audit for accountability and transparency of funds to the government, but once a week, precisely on Friday, the fund report is announced, so that the public can know how much funds the mosque gets, as well as a form of accountability of the fund management to the funds obtained, which can foster trust among the local community. For the bookkeeping itself, it is usually held once a year along with a meeting of all management in the mosque, which is then kept by the chairman of the management or commonly called the chairman of the committee. According to him, the Baitul Akbar Adan Mosque has never been renovated, but continues to be built with funds that have been collected, and continues as funds increase. For the next construction there are already funds worth Rp. 150 million in the mosque treasury. He added that these funds are planned to be used for the construction of a minaret, but currently the management is still in the stage of looking for an architect to make a sketch that would be good for the construction of the minaret.<sup>9</sup>

## Research Methods

The approach method used in this research is a *juridical sociological* approach.<sup>10</sup> The type of approach related to the approach in this study uses qualitative research methods, namely problem solving by collecting, compiling, analysing, and interpreting the data that has been obtained.<sup>11</sup> The type of research used is descriptive by describing the facts and realities about *idarrah* in the construction of the *Baitul Akbar Adan Mosque* by using analysis and prioritising the process of the data obtained.

The data sources of this research consist of primary data; and secondary data. To facilitate in collecting research data, the author uses *library* research methods and *field* research methods. The data in this study as material information on the object of research that is influenced at the

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<sup>9</sup> Interview with M. Yusuf, Treasurer of Baitul Akbar Adan Mosque, on 7 May 2023.

<sup>10</sup> Armia MS, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM* (Lembaga Kajian Konstitusi Indonesia, Banda Aceh, 2022).

<sup>11</sup> Suharsimi Arikunto, *Research Procedure: a practical approach*, (Jakarta: Rineka Cipta, 2010), pp. 3.

research location using data collection techniques through interviews and documentation.

After all the research data is collected, then the data will be analysed using descriptive analysis method, which is a method that aims to make a description, description systematically, factually and actually about the facts and also the data will be analysed qualitatively in the form of words not numbers. After all the processed data is collected, then the data will be analysed descriptively qualitatively, which means that the method used to dissect a phenomenon in the field both in the form of primary data and secondary data will be arranged systematically.

## **Results and Discussion**

### **A. Implementation of the Transparency Principle in the Management of the Baitul Akbar Adan Mosque Development Fund**

In the construction of the Baitul Akbar Adan Mosque, many funds are obtained from community self-help, which includes funds from waqf and alms, as well as other donations, in this case routine funds and development funds are combined except for funds on terawih nights which are separated. The openness of mosque fund management involves the community in the development planning process up to the stage of receiving and submitting development results. Where it was conveyed by one of the administrators that the reporting of funds in and out of the Baitul Akbar Adan Mosque was always reported verbally on every Friday, so that the people present could know the amount of funds obtained weekly, the policy method was agreed upon in the discussion of the mosque administrators in terms of submitting fund reports to the community.<sup>12</sup>

Mr M. Yusuf, as the treasurer of the Baitul Akbar Adan Mosque said that mosque funds were obtained from waqf and donations from the community, also in 2020 there was one-time assistance from the government in the form of aspiration funds of 10 million which built the back kullah or male ablution place. In May, the funds collected included waqf, Hari Raya alms, and alms from Hj. Khadijah which were deposited in a special bank for mosque funds, he added that the disbursement of

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<sup>12</sup> Fahmi C, "Transformasi Filsafat Dalam Penerapan Syariat Islam (Analisis Kritis Terhadap Penerapan Syariat Islam Di Aceh)" (1970) 6 Al-Manahij J. Kaji. Huk. Islam.

funds must be carried out by the treasurer, or can be represented with a reason and a clear letter of representation. He added that the system for collecting funds for the Baitul Akbar Adan mosque is from Friday alms, five-time prayer alms, charity boxes, alms in the month of Ramadan, and other alms from the community. The Baitul Akbar Adan Mosque does not have a permanent donor, because the savings only come from alms received on Fridays, alms at five-time prayers on other days, and donations from the community itself.<sup>13</sup>

According to Tgk. Yusri harun as the manager of the fund and who is trusted to read the fund report every Friday, in the fund management system, funds that are large are deposited in the Bank, but there are also funds stored in the Mosque cash, as a reserve fund if needed at any time.<sup>14</sup>

Transparency at the Baitul Akbar Adan Mosque can be seen from one example of the Friday report above, but the results of fundraising each week can change depending on how much money comes in and out the following week. According to the data above, there are three expenses that are always incurred every week, namely spending funds for the muezzin, for the khatib and rawatib priests, and for cleaning, there are funds that are uncertain in number such as funds from alms and infaq, and funds that can exist or not every week or even every month.

As explained above, that development funds and routine funds are combined, the transparency of development funds carried out by the mosque management or the BKM can also be seen from the Friday report above. In this case, the mosque management has tried as much as possible to be transparent in managing funds.

## **B. BKM Management Accountability in the Realisation of the Baitul Akbar Adan Mosque Development Fund**

BKM (Mosque Prosperity Board) management plays a very important role in the realisation of fund management, where it is the responsibility of the BKM to make fund reporting, both incoming and outgoing funds, the Mosque management or BKM must also be selected based on their honesty in managing mosque funds. BKM Elected every

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<sup>13</sup> Interview results of M. Yusuf, Treasurer of the Baitul Akbar Adan Mosque, on 4 December 2023

<sup>14</sup> Interview with Tgk. Yusri Harun, administrator of the Baitul Akbar Adan Mosque fund, on 3 December 2023

five years for one period. The management or BKM who are often sick or no longer able to be administrators will be immediately replaced with new administrators who are more qualified. Baitul Akbar Mosque Treasurer Adan said that from the latest data, the funds collected by the BKM for development funds have now reached Rp. 158,332,975.<sup>15</sup>

From the results of interviews obtained from Mr M. Yusuf as the treasurer that the source of fund income comes from infaq boxes available at certain points addressed to the 5-time prayer congregation such as on the right and left of the mosque porch, 1 at the entrance to the mosque. Then the infaq box that is played during the Monday, Wednesday, Friday and Saturday night recitation which is attended by male and female worshipers totalling 36 to 50 approximately worshipers with a result of approximately Rp. 70,000 to Rp. 150,000. Then there is also an infaq box that is rotated during the Friday prayer service which is attended by approximately 70 to 100 worshipers with a result of approximately Rp. 150,000 to Rp. 250,000. On Friday there was an expenditure of Rp. 600,000 including funds for the khatib and muazzin, because there was a khatib invited from outside the area, as well as funds used for cleaning the Baitul Akbar Adan Mosque.<sup>16</sup>

The current funds obtained on average each year are Rp. 52,500,000 (15 nalleh). In the baitul akbar mosque, accountability for funds is discussed annually, but there is no report every month, because the reporting itself is carried out every Friday, but the management does manual calculations for each month without any reporting and bookkeeping every month.

The funds spent can change along with how much funding is needed in the future, and that is the responsibility carried out by the mosque management. However, in this case the management is still lacking in terms of reporting and bookkeeping every month, so that there is only reporting in oral form every Friday, which sometimes can be forgotten by the community, and manual calculation every month for accountability is also less effective, because it can take a lot of time. So, it is recommended that reporting of funds can be done every month with neat

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<sup>15</sup> Interview results of M. Yusuf, Treasurer of the Baitul Akbar Adan Mosque, on 4 December 2023

<sup>16</sup> Ibid

bookkeeping, so that accountability in each year can be done more quickly and effectively.<sup>17</sup>

### **C. Management of Funds Using the Principles of Accountability and Transparency towards the Construction of the Baitul Akbar Adan Mosque based on the *Idarat Al Masjid* Perspective**

In managing funds to be effective or the formation of effectiveness must fulfil the principle of accountability based on or fulfilling the principles of *Idarat Al-Masjid*. To be effective, the BKM must fulfil the values of *Idarat Al-Masjid*, that is, there must be values in terms of planning, organisation, administration, finance and supervision.

In this case, the definition of the word effective comes from the English word effective which means successful or something that is done well. The popular scientific dictionary defines effectiveness as accuracy of use, results in use or supporting goals. Effectiveness is the main element to achieve the goals or objectives that have been determined in every organisation, activity or program. It is called effective if it achieves the goals or objectives as specified.<sup>18</sup>

In this case, effectiveness is the achievement of organisational goals through the efficient use of resources, in terms of *inputs*, processes and *outputs*. In this case, resources include the availability of personnel, facilities and infrastructure as well as the methods and models used. An activity is said to be efficient if it is done correctly and in accordance with procedures, while it is said to be effective if the activity is carried out correctly and provides useful results.<sup>19</sup>

As discussed in the previous discussion that funds at the Baitul Akbar Adan Mosque are used for development and also as routine funds that must be issued by the mosque. Accountability and transparency in fund management are very important, with the existence of Accountability

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<sup>17</sup> Fahmi C, "The Impact of Regulation on Islamic Financial Institutions Toward the Monopolistic Practices in the Banking Industrial in Aceh, Indonesia" (2023) 11 J. Ilm. Peuradeun 667, <https://www.journal.scadindependent.org/index.php/jipeuradeun/article/view/923> viewed 9 November 2024.

<sup>18</sup> Iga Rosalina, "The Effectiveness of the National Urban Independent Community Empowerment Programme on Revolving Loan Groups in Mantren Village, Karangrejo, Madetaan Regency". *Journal of the Effectiveness of Community Empowerment*, Vol. 01 No. 01, 2012, pp. 3

<sup>19</sup> *Ibid*, p. 4



and transparency are very effective in helping the Baitul Akbar Adan Mosque management to manage funds, based on the understanding that *Idarat Al-Masjid* is an activity of developing and managing the cooperation of many people in order to achieve a certain goal which includes planning, organising, administering, finance and supervision.

In the construction of the Baitul Akbar Adan Mosque, there is planning done by BKM so that the construction runs smoothly, such as planning to collect sufficient funds for construction. As for organising from the BKM which makes what is planned to be achieved well, such as forming a fund management organisation, appointing someone to read the financial report every Friday. Furthermore, administration is carried out in finance for the management of incoming funds and outgoing funds which will then be accounted for annually, here also includes compiling reports every Friday to be read or reported to the community. The last is the supervision of the management of the mosque, in the field of fund supervision, larger funds are stored in the bank, while other funds for urgent needs are stored in the mosque's safe, with the aim of monitoring funds and avoiding theft.<sup>20</sup>

According to Tgk Yusri Harun in the management of the Baitul Akbar Adan Mosque fund there are no significant obstacles, everything goes according to what is expected, but he added that if the obstacle is that the funds used are not sufficient or reach the target, then the construction will be stopped temporarily, and will be resumed when the funds are sufficient.<sup>21</sup>

The application of the principles of accountability and transparency in fund management is very effectively applied by the BKM. It is clear that the goal to be achieved by the BKM is public trust in the BKM in the management of mosque funds to prosper and prosper the mosque, both of which will be used for development funds and for funds for routine needs of the Baitul Akbar Adan Mosque, because that is why the BKM makes a policy by announcing reports on the entry and exit of funds every Friday, but even so, in this case the policy is still a little lacking in the reporting of

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<sup>20</sup> Nafsi SU, Fahmi C and sholihin R, "THE VALIDITY OF USED GOODS AUCTION PRACTICES ON FACEBOOK PLATFORM" (2024) 8 JURISTA J. Huk. dan Keadilan 622, <https://www.jurista-journal.org/index.php/jurista/article/view/195> viewed 11 February 2025.

<sup>21</sup> Interview with Tgk. Yusri Harun, administrator of the Baitul Akbar Adan Mosque fund, on 3 December 2023

funds each month, where there is no specific bookkeeping of fund management, nor is there any reporting written or posted to be more effective and transparent. In this case, the supervision system is only from the BKM in charge of the realisation of fund supervision, and the report will only be accounted for at the end of the year, where the management or BKM holds a meeting to discuss the mosque funds for the past year.

In terms of efforts to prosper and prosper the mosque, the funds used are still from alms, infaq and other donations from the community, without any efforts in other economic matters from the Baitul Akbar Adan Mosque management, here the mosque only functions as a place of worship. In terms of budget use, the BKM uses part of it as a routine fund, and the other part is used as a development fund, the BKM is currently collecting funds that will be used for development plans that have been planned from the previous year, namely the tower construction plan.

So, as explained above, the principles of accountability and transparency in the management of funds at the Baitul Akbar Adan Mosque based on the perspective of *Idarat Al-Masjid* have been carried out at least well, and are quite adequate, but for the administration section in terms of bookkeeping and reporting each month is inadequate, and reporting for transparency of funds is only done on Fridays verbally, without any writing posted on the announcement board at the Baitul Akbar Adan Mosque, which people can forget, because it is only read without clear writing. The BKM itself must also be chosen from qualified people rather than policies and efforts in managing funds, be it funds for development or routine mosque funds, can be made properly, correctly, transparently and with quality, which can prosper and prosper the mosque, and make the mosque a safe and comfortable place for people who want to worship.

## **Conclusion**

The application of the principle of transparency in the management of the Baitul Akbar Adan Mosque development fund can be seen from the principle of accountability, with the effort to report funds every Friday to the community by the mosque fund management, in this case development funds and routine funds are combined, so the reporting is also combined. However, from the funds that have been collected, the

BKM is currently planning to make a tower, with funds collected worth Rp. 150,000,000,.

The accountability of BKM management in the realisation of the Baitul Akbar Adan Mosque development fund has at least been well realised in accordance with what was conveyed by the Baitul Akbar Adan Mosque management, with annual accountability by the mosque management by holding meetings or discussions by the management to discuss the entry and exit of funds in the past year, the fund report is kept by the BKM chairman, as well as future development plans.

The management of funds using the principles of accountability and transparency for the construction of the Baitul Akbar Adan Mosque based on the Idarat Al-Masjid perspective has been effective with the achievement of several indicators in Idarat Al-Masjid, namely in terms of planning, organising, administering finances and supervising.

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