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THE BUDGETING AND FUND MANAGEMENT SYSTEM OF GIOK AGUNG BAITUL A'LA MOSQUE IN NAGAN RAYA REGENCY ACCORDING TO THE *IDÂRAH* CONCEPT

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Abstract

This study aims to evaluate the budgeting and financial management system of the Giok Agung Baitul A'la Mosque in Nagan Raya Regency based on the principles of Islamic management (*idârah*). The study employs a descriptive qualitative approach, utilizing data collection techniques that include in-depth interviews, field observations, and documentary studies. Data analysis was conducted through the stages of data reduction, data presentation, and conclusion drawing. The results of the study indicate that the mosque's financial management system has reflected some of the principles *of idârah,* particularly in the aspects *of takhṭīṭ* (planning) and *tanzhīm* (organisation), as evidenced by the implementation of annual meetings and the distribution of tasks among the management. However, the absence of formal documents, such as the Mosque Revenue and Expenditure Budget Plan (RAPBM), and the lack of written Standard Operating Procedures (SOPs), constitute the main weaknesses in formal planning. Financial management is still carried out manually and does not fully comply with the principle of accountability. From the *idârah* perspective, the aspects *of tawjīh* (direction), *taqwīm* (supervision), and *mutāba'ah* (monitoring) have not been optimally implemented due to limited training, an unstructured supervision system, and a lack of regular monitoring. Nevertheless, values such as trustworthiness, responsibility, and community participation have become social strengths that can serve as a foundation for developing a more professional, transparent, and sustainable mosque management system under Islamic principles.

Keywords: Accountability, Financial Management, Idârah theory, Islamic Management, and Mosque of Giok Nagan Raya

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi sistem penganggaran dan pengelolaan keuangan Masjid Giok Agung Baitul A'la di Kabupaten Nagan Raya berdasarkan prinsip-prinsip pengelolaan Islam (*idârah*). Penelitian ini menggunakan pendekatan kualitatif deskriptif, dengan teknik pengumpulan data yang meliputi wawancara mendalam, observasi lapangan, dan studi dokumen. Analisis data dilakukan melalui tahap pengurangan data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa sistem pengelolaan keuangan masjid telah mencerminkan beberapa prinsip idârah, khususnya dalam aspek takhṭīṭ (perencanaan) dan tanzhīm (organisasi), sebagaimana terlihat dari pelaksanaan rapat tahunan dan pembagian tugas di antara pengurus. Namun, ketidakhadiran dokumen formal, seperti Rencana Anggaran Pendapatan dan Belanja Masjid (RAPBM), serta ketidakadaan prosedur operasional standar (SOP) tertulis, merupakan kelemahan utama dalam perencanaan formal. Manajemen keuangan masih dilakukan secara manual dan tidak sepenuhnya mematuhi prinsip akuntabilitas. Dari perspektif idârah, aspek tawjīh (arah), taqwīm (pengawasan), dan mutāba'ah (pemantauan) belum diimplementasikan secara optimal akibat keterbatasan pelatihan, sistem pengawasan yang tidak terstruktur, dan kurangnya pemantauan rutin. Namun demikian, nilai-nilai seperti kejujuran, tanggung jawab, dan partisipasi masyarakat telah menjadi kekuatan sosial yang dapat menjadi landasan untuk mengembangkan sistem pengelolaan masjid yang lebih profesional, transparan, dan berkelanjutan berdasarkan prinsip-prinsip Islam.

Kata kunci: Akuntabilitas, Manajemen Keuangan, Masjid Giok Nagan Raya dan Teori Idârah

INTRODUCTION

Mosques, as vital places of worship for the community, are often utilized for various social purposes that are integral to the community's dynamic social life, characterized by diverse cultural and religious values. From a management and operational perspective, mosques require governance encompassing three aspects: *ri'âyah, idârah*, and *imârah.* When these aspects are comprehensively integrated, they form the standard framework for managing and administering mosques, covering operational, financial, and administrative aspects.

In the operational management of mosques, whether in the form *of idârah, ri'âyah, or imârah,* there is a significant direct impact on the existence

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and stability of mosques, both financially for construction, maintenance, and various other essential aspects of mosque management. For this reason, the contribution of mosque administrators in the operational development and management of mosques, which in this case is directly handled by a committee affiliated with the Masjid Prosperity Board (BKM), will collectively regulate various needs for the construction, maintenance, and upkeep of the mosque. This ensures that the physical structure of the mosque appears beautiful, clean, sacred, well-organised, and aesthetically pleasing, enabling the community, particularly worshippers, to utilise the mosque and all its facilities appropriately and to their fullest potential.[1]

Several mosques have encountered obstacles and even become significant problems in mosque management, which usually also fall under the three aspects of *idârah*, *imârah*, and *ri'ayah*. The concept *of idârah al-masjid* is part of mosque management that focuses on various activities related to planning, organisation, administration, finance, supervision, and reporting of all activities involved in maintaining the mosque, particularly in terms of its physical structure, construction, beauty, cleanliness, and financial management. Therefore, all parties within the BKM have the responsibility to carry out all activities within the scope *of idârah.*

At the level *of idârah al-masjid*, financial aspects are given serious attention in this study due to the focus of this research and the examination of the budgeting and fund management system of the mosque. With *idârah* management, the mosque will appear clean, beautiful, and bright, orderly and safe, thus attracting the community, especially the congregation. Conceptually, *idârah, as the management of a mosque,* focuses on maintaining the mosque's buildings and surroundings, encompassing both the structure of the mosque and the entire mosque area, including the front and back yards, gardens, and roads leading to the mosque. With the operation of the mosque, its management must be carried out in a modern and professional manner. Therefore, it is essential to establish mosque management, improve the quality and comfort of the mosque, ensure transparent financial management, and

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[1] Muhammad Achyar et al., "ISLAMIC LAW REVIEW OF MONOPOLY PRACTICES IN MODERN ECONOMICS," *Al-Mudharabah: Jurnal Ekonomi Dan Keuangan Syariah* 5, no. 2 (2024): 288–308.

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encourage the active participation of worshippers to prevent any misuse of resources in mosque management.[2]

The management or *idârah* of a mosque, broadly speaking, has two aspects, namely (1) *physical management* and (2) *functional* management.[3] . Physical management encompasses the administration, construction, and maintenance of the mosque, ensuring the cleanliness and elegance of the premises, as well as overseeing the upkeep of the gardens and facilities. Functional management of the mosque involves optimising the mosque's role as a centre for worship, da'wah, and Islamic civilisation, as exemplified by the Prophet Muhammad (peace be upon him). As *a* centre *for prayer,* the mosque is designed in such a way that the performance of worship, including the five daily prayers, Friday prayers, and optional prayers, is conducted by Islamic teachings.

This study focuses on the planning, management, and budgeting of the Giok Baitul A'la Suka Makmur Grand Mosque, located in the Nagan Raya Government Complex, which is currently under construction and still requires funds for the physical construction of the mosque and landscaping of the mosque courtyard. For this purpose, the concept *of idârah* that the author will examine encompasses the funding efforts undertaken by the construction committee of the Giok Baitul A'la Grand Mosque, starting from the planning and budgeting stages, management, and the execution of the budget for the construction process, including funds obtained from the community and the local government of Nagan Raya District, as well as the Aceh Provincial Government, which has committed to supporting the construction of the Giok Baitul A'la Grand Mosque as a mosque with unique architectural features and high aesthetic value. The implementation of *idârah* management at the Giok Baitul A'la Grand Mosque has had a profoundly positive impact, resulting in a clean, bright, beautiful, and orderly mosque area.

Policies regarding *idârah* are important because mosques must always be in prime condition for use for the five daily prayers and various other religious activities, such as recitation of the Qur'an and others. Therefore, for the management *of idârah al-masjid,* it is necessary to be alert in managing and

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[2]Rizki, *G.* "Budgeting and Financial Management System of Babul Maghfirah Tanjung Selamat and Baitul Jannah Tungkop Mosques According to the Concept of Riayatul Al-Masjid"*. Thesis, UIN Ar-Raniry Banda Aceh, 2023, p. 5.*

[3] M. Ayub, et al., *Masjid Management,* (Jakarta: Gema Insan Press, 1996), p.17.

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evaluating all infrastructure and facilities in the mosque. To achieve this, substantial financial support must be obtained by the management. In this context, the primary source of funding comes from donations and contributions from the community, whose level of prosperity is closely tied to the mosque's activities that inspire the congregation to engage in worship, including prayers, donations, and contributions for the mosque.[4]

Furthermore, the researcher also interviewed Fadli, the treasurer of the Giok Agung Baitul A'la Mosque Prosperity Organisation. The information obtained indicates that the mosque's funds come from sources other than endowments, Friday donations, weekly donations, and daily savings from congregational prayers. Most of the funds obtained and managed by the mosque's welfare board come from tourists who visit the Giok Agung Baitul A'la Mosque for religious purposes and to engage in spiritual tourism. However, the committee also receives contributions from the government for the mosque's construction and operational needs. Based on the regular funds managed by the committee, the estimated amount ranges from Rp 50,000,000 to Rp 100,000,000. For operational needs, the mosque requires approximately Rp20,000,000 per month, with the remaining funds allocated by the Mosque Prosperity Committee (BKM) for the mosque's physical development, facilities, and infrastructure to maintain the amenities enjoyed by mosque visitors, ensuring the comfort of worship for the congregation. This means that the total funds required are Rp 5,000,000 per week or Rp 240,000,000 per year. Meanwhile, the total funds spent amount to approximately Rp. 15,000,000 - Rp. 20,000,000 per month from the needed funds, which are used for operational costs, water and electricity bills, equipment and supplies, construction costs, weekly Friday expenses, costs for the mu'azzin, marbot, and other miscellaneous expenses. The mosque's funds are deposited in the name of the Masjid Prosperity Board at Bank Aceh and Bank Syari'ah Indonesia. The budget for income and expenses for mosque operations is announced every Friday.

Based on information from the Giok Agung Baitul A'la Mosque Prosperity Agency, it can be seen that the management is still focusing on

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[4] Eman Suherman, *Mosque Management: Tips for Improving Human Resource Quality Through Optimising Community Activities Based on High-Quality Education,* (Bandung: Alfabeta, 2012), p. 5.

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managing routine activities in a regular, systematic, and *up-to-date* manner, as well as continuing to use a transparent mosque fund operational model, thereby developing in the direction of a modern mosque. Government involvement in the development and operations of the Giok Agung Baitul A'la Mosque plays a crucial role in its growth. The mosque presents a new face, attracting tourists not only as a place of worship but also as a religious tourist destination due to its unique features, such as the floor made of natural jade stone from Nagan Raya, which adds significant aesthetic value.

To optimise the construction of this grand mosque, the BKM management is making every effort to ensure that the construction process is carried out by the detailed engineering design (DED) and *master plan* that have been established. To this end, the BKM and the mosque construction committee must be able to undertake fundraising efforts as a means of raising funds, which is a significant challenge for completing the mosque's construction, which is currently stalled and *unfinished.* Meanwhile, the demand from worshippers and tourists to pray and visit the mosque is exceptionally high, necessitating an improvement in the performance of the BKM and the construction committee of the Nagan Raya Grand Mosque. In this study, the author will outline the efforts made by the committee and the BKM of the Giok Agung Mosque, with the research title: "The Budgeting and Management System of the Giok Agung Baitul A'la Mosque in Nagan Raya District According to the *Idârah* Concept."

DATA AND METHODS

The research method employed in the study titled "The Budgeting and Fund Management System of the Giok Agung Baitul A'la Mosque in Nagan Raya Regency According to the Concept of *Idârah*" utilizes a descriptive qualitative approach.[5] This approach was chosen to gain an in-depth understanding of the mechanisms of budgeting and fund management in mosques based on the principles of Islamic management (idârah).[6] Primary data was obtained through in-depth interviews with mosque administrators, treasurers, religious leaders, and congregants directly involved in the

[5] Sugiyono, *Qualitative, Quantitative, and R&D Research Methods,* Bandung: Alfabeta, 2019.

[6] Moleong, Lexy J., *Qualitative Research Methodology,* Bandung: Remaja Rosdakarya, 2017.

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mosque's financial activities. Additionally, field observations were conducted to directly observe the fund management process, from budget planning and implementation to financial reporting. Secondary data was obtained from the mosque's financial documents, activity reports, and relevant administrative records.[7] Data analysis was conducted qualitatively through the stages of data reduction, data presentation, and conclusion drawing.[8] This study aims to evaluate the extent to which the mosque's financial management system aligns with idârah principles and to provide recommendations for enhancing financial transparency and accountability in mosques.

RESULTS AND DISCUSSION

A. Budgeting System

Budgeting and financial management are two crucial components of the governance system of Islamic religious institutions, which support the continuity of worship, education, social, and community functions. *Budgeting* is defined as a financial planning process that involves estimating income and expenditure over a specific period and serves as a control mechanism for the institution's economic policies.[9] In the context of a mosque, budgeting involves determining the allocation of funds from sources such as infaq, shadaqah, zakat, wakaf, and donations, which are used for daily worship activities, building maintenance, religious education, and social programmes such as charity and da'wah.

Meanwhile, mosque fund management involves a series of activities that encompass the processes of receiving, recording, utilizing, and reporting finances, which must be carried out efficiently, accountably, and by Sharia principles.[10] This management is not only aimed at maintaining the operational stability of the mosque but also ensuring that every rupiah of the community's funds is used responsibly and beneficially for the common good. This aligns with the fundamental principles of Islamic economics, which

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[7] M. Djam'an Satori & Aan Komariah, *Qualitative Research Methodology,* (Bandung: Alfabeta, 2014), pp. 103–105

[8] Burhan Bungin, *Qualitative Research Methodology,* Jakarta: Kencana, 2020.

[9] Mardiasmo, *Public Sector Accounting,* (Yogyakarta: Andi, 2002), p. 62.

[10] Muhammad, *Islamic Business Ethics,* (Jakarta: Pustaka Al-Kautsar, 2002), pp. 143–144.

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regard the community's social funds as a trust that must not be misused, either administratively, ethically, or spiritually.[11]

In Islamic management, the concept *of idârah* is the primary foundation in managing community organisations. Etymologically, *idârah* comes from the Arabic word *addāra–yudīru–idārah*, which means to manage or regulate.[12] Terminologically, *idārah is a managerial process that encompasses four main functions: takhṭīṭ (planning), tanẓīm (organizing*), *tanfīẓ* (implementation), and *murāqabah* (supervision).[13] These functions indicate that the management of religious institutions must be carried out systematically and professionally, while remaining grounded in Islamic values such as trustworthiness, honesty, efficiency, and accountability to Allah and society.

Furthermore, in the context of Islamic economics, mosque funds are categorised as *Islamic* social *funds*, which are non-commercial funds dedicated to the interests of the community without a profit orientation. Therefore, their management must comply with the principles of *trusteeship*, accountability, and transparency.[14] Mosques hold a strategic position as institutions that channel social funds such as zakat, infaq, and wakaf. If appropriately managed, these funds can serve as a means of empowering the community and strengthening the local economy.[15] Therefore, it is essential to have managers with a thorough understanding of Islamic financial management principles to ensure that the management of these funds is not only legally compliant with Islamic law but also brings blessings and widespread social benefits.[16]

The budget system of the Giok Agung Baitul A'la Mosque in Nagan Raya Regency is a crucial component of the mosque's financial management

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[11] Achyar et al., "ISLAMIC LAW REVIEW OF MONOPOLY PRACTICES IN MODERN ECONOMICS."

[12] Al-Afandi, Muhammad, *Management in Islam,* (Jakarta: RajaGrafindo Persada, 2005), p. 25.

[13] Nasution, Muhammad, *Islamic Organisation Management: Concepts and Applications of Idârah,* (Bandung: Remaja Rosdakarya, 2017), pp. 81–84.

[14] Antonio, M. Syafi'i, *Islamic Banking: From Theory to Practice,* (Jakarta: Gema Insani, 2001), pp. 189–190.

[15] Hasan, Zulkifli, *Corporate Governance in the Islamic Perspective,* (Jakarta: Kencana, 2011), p. 137.

[16] Chairul Fahmi, "Transformasi Filsafat Dalam Penerapan Syariat Islam (Analisis Kritis Terhadap Penerapan Syariat Islam Di Aceh)," *Al-Manahij: Jurnal Kajian Hukum Islam* 6, no. 2 (1970), https://doi.org/10.24090/mnh.v6i2.596.

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process, overseen by the Mosque Prosperity Board (BKM). This system reflects the implementation of the planning function (*takhṭīṭ*) in the concept of *idârah* or Islamic management. Budgeting is carried out to ensure the continuity of operational activities, religious and social programmes, as well as the maintenance of mosque facilities in a structured manner. Although it is not yet fully documented professionally, the budget preparation process has been carried out through a consultation mechanism held at least once a year, usually before the start of the new fiscal year.

At the annual consultation forum, each management division—such as da'wah, social, youth, and operations—was allowed to propose programmes and budget requirements. All proposals were then aligned with the mosque's annual income estimates. Although not yet formalised in the form of a Mosque Income and Expenditure Budget Plan (RAPBM), the agreed outcomes serve as a guideline for the treasurer in managing cash flow. This practice demonstrates that the budgeting system incorporates elements of participatory and internal transparency, albeit still in a manual and straightforward form.[17]

The mosque's sources of income form the basis for budget planning. The Giok Agung Baitul A'la Mosque receives funds from daily donations from worshippers, Friday prayer donations, regular donors, and local government grants. Additionally, income is generated from economic activities such as renting out stalls and providing parking services. All income is recorded by the treasurer in a manual cash book, due to limited human resources and the absence of sharia-based accounting software. This poses a significant challenge in achieving efficiency and transparency in financial record-keeping as recommended by the Islamic management system.[18] .

In terms of expenditure, mosque funds are allocated for various purposes, including routine operations (payment of electricity, water, and staff salaries), worship and outreach activities (religious lectures, sermons, and training), and social programs (orphan support, disaster relief, and assistance for the poor). Expenses also include facility maintenance such as painting, carpet procurement, and building repairs. All expenditures must be approved

[17] Chairul Fahmi, "Revitalisasi Penerapan Hukum Syariat Di Aceh (Kajian Terhadap UU No.11 Tahun 2006)," *TSAQAFAH* 8, no. 2 (2012), https://doi.org/10.21111/tsaqafah.v8i2.27.

[18] Muhammad, *Islamic Business Ethics,* (Jakarta: Pustaka Al-Kautsar, 2002), pp. 143–144.

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by the chairperson or through a small committee meeting as a form of informal internal oversight.

Although the budgeting system has been running regularly, weaknesses persist in its implementation. One of them is the absence of a written RAPBM that includes details of income and expenditure. Without this official document, the evaluation and accountability processes become less measurable and tend to be informal. Additionally, the absence of written Standard Operating Procedures (SOPs) means that financial management practices rely on the habits and experience of individual administrators, which are prone to discontinuity in the event of a change in leadership.[19]

From an *administrative* perspective, the budgeting system of the Giok Agung Baitul A'la Mosque has reflected participatory values and social responsibility. However, it has not yet fully reflected professional and sustainable management. The concept *of takhṭīṭ* emphasizes the importance of structured, documented, and accountable strategic planning.[20] Therefore, enhancing the capacity of the management, particularly in Islamic management and finance, is crucial. The use of technology, such as digital accounting applications, can also improve the accuracy of record-keeping and the efficiency of reporting.[21]

Additionally, the involvement of congregants in the budget planning and evaluation process needs to be enhanced. This participation not only strengthens accountability but also increases a sense of ownership of the mosque, in line with the principle of transparency (*shafāfiyyah*) in the management of Islamic social funds.[22]

B. The Management System of Giok Agung Baitul A'la Mosque Funds in Nagan Raya District from the Perspective of *Idârah*

The financial management system of the Giok Agung Baitul A'la Mosque in Nagan Raya District is a vital component in ensuring the sustainability of the mosque's operational, religious services, and social

[19] Mardiasmo, *Public Sector Accounting,* (Yogyakarta: Andi, 2002), p. 62.

[20] Nasution, Muhammad, *Islamic Organization Management: Concepts and Applications of Idârah,* (Bandung: Remaja Rosdakarya, 2017), pp. 82–84.

[21] Al-Afandi, Muhammad, *Management in Islam,* (Jakarta: RajaGrafindo Persada, 2005), pp. 110–112.

[22] Hasan, Zulkifli, *Corporate Governance from an Islamic Perspective,* (Jakarta: Kencana, 2011), p. 137.

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activities. This financial management encompasses the entire process, from receipt, recording, storage, and use to periodic reporting of funds. All these processes are under the responsibility of the mosque treasurer, with support from the chairman, secretary, and other department heads. Although still traditional and not yet integrated with digital technology, the mosque's fund management reflects the fundamental principles of Islamic management: *trusteeship* (amanah), *transparency*, and moral accountability (*akuntabilitas)* to the congregation.[23]

The funding sources for Masjid Giok Agung Baitul A'la include daily donations from worshippers, Friday donations, regular donations from donors, grants from the local government, and productive economic activities such as renting out stalls and providing parking services. All incoming funds are recorded manually in a cash receipt book, accompanied by written evidence such as receipts or acknowledgments, especially for large donations. A portion of the funds is kept in a petty cash fund for daily expenses, while the remainder is deposited into a bank account in the mosque's name. This practice demonstrates a strong awareness of the importance of the community's security and integrity.[24]

Funds are disbursed by the annual work plan and based on agreements made during board meetings. These expenditures include routine operational needs (electricity, water, cleaning), da'wah and educational activities (religious classes, TPA), as well as social programmes such as assistance for orphans and residents who have experienced misfortune. All expenditures must be approved by the chairperson and treasurer and accompanied by official transaction receipts. The treasurer carries out record-keeping in an expenditure ledger, which includes information on the date, amount, type of expenditure, and purpose of fund usage. This reflects a commitment to accountability, although a digital accounting system or modern financial reporting tools do not yet support it.[25]

However, there are still significant weaknesses in this system. First, the absence of financial accounting standards for mosques results in narrative and descriptive rather than analytical recording. Second, financial reports are not

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[23] Muhammad, *Islamic Business Ethics,* (Jakarta: Pustaka Al-Kautsar, 2002), pp. 143–145.
[24] Mardiasmo, *Public Sector Accounting,* (Yogyakarta: Andi, 2002), p. 64.
[25] Antonio, M. Syafi'i, *Islamic Banking: From Theory to Practice,* (Jakarta: Gema Insani, 2001), pp. 188–189.

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prepared periodically in a standardised format that allows for objective evaluation of economic performance. Typically, reports are presented orally at monthly meetings and announced to the congregation every three months via notice boards. The presentation is limited to total income, expenditure, and final balances without in-depth analysis.[26]

Another challenge lies in the low level of Islamic financial literacy among administrators. Most do not have a financial background or training in Islamic accounting, so management still relies on experience and habit. The absence of standard operating procedures (SOPs) or written guidelines means that management lacks a standard reference that can serve as a guide for future management. This poses the risk of inconsistencies, recording errors, and even loss of administrative records in the event of a change in management.[27]

From an *idârah* (Islamic management) perspective, the management of these funds has implemented aspects *of tanẓīm* or organisation, as seen in the division of roles, record-keeping, and reporting.[28] However, it does not yet fully reflect the function of *raqābah* or supervision, which is an essential element in ensuring that the system runs with integrity and fairness. The absence of an internal audit team or independent oversight makes it difficult to objectively verify the accuracy of financial reports. Yet, Islam places great emphasis on the importance of oversight systems in the management of religious institutions.[29]

To that end, reforms are needed in the mosque fund management system. Some strategic steps recommended include the formulation of SOPs for mosque fund management, the creation of a standard monthly financial report format, the use of simple Android or computer-based accounting applications, and training in Islamic financial management for all administrators. Additionally, the involvement of the congregation in the oversight process should be enhanced, such as by forming an advisory or audit team composed of professional community members. With these measures,

[26] Hasan, Zulkifli, *Corporate Governance in the Islamic Perspective,* (Jakarta: Kencana, 2011), p. 136.
[27] Nasution, Muhammad, *Islamic Organization Management: Concepts and Applications of Idârah,* (Bandung: Remaja Rosdakarya, 2017), pp. 83–84.
[28] Al-Afandi, Muhammad, *Management in Islam,* (Jakarta: RajaGrafindo Persada, 2005), p. 110.
[29] Syafi'i, A. (2013). *Financial Management of Mosques: An Analysis of the Implementation of Sharia Principles in Fund Management, Journal of Islamic Economics,* 5(2), 73–75.

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the management of mosque funds will become more experienced, accountable, and aligned with the principles of Islamic governance (*idârah)*, which include trustworthiness, efficiency, accountability, and community participation.[30]

C. Evaluation of the Budgeting and Fund Management System of Mosques According to the Concept of *Idârah*

An evaluation of the budgeting and financial management system of the Giok Agung Baitul A'la Mosque in Nagan Raya District based on the concept *of idârah* (Islamic management) provides significant insights into the extent to which Islamic management values have been applied in the mosque's financial management.[31] The idea *of idârah* encompasses five main elements: *takhṭīṭ* (planning), *tanzhīm* (organisation), *tawjīh* (direction), *taqwīm* (supervision or evaluation), and *mutāba'ah* (continuous monitoring). This evaluation is crucial in determining whether the financial management system aligns with the principles taught in Islam, as well as in identifying the gaps and challenges faced by mosque administrators in achieving effective, efficient, and accountable financial management.

In *terms* of planning, the Giok Agung Baitul A'la Mosque has held annual meetings to formulate work programmes and budget requirements. These meetings involve all core administrators and relevant departments, to design religious, social, and mosque maintenance programmes for the coming year. However, this planning has not been formalised in a systematic written document such as the Masjid Budget and Expenditure Plan (RAPBM). The absence of formal planning documents is a significant weakness in the mosque's budgeting system, as it complicates the monitoring, evaluation, and accountability processes towards the congregation. From the perspective *of idârah,* planning must serve as the primary foundation for running an organisation, as it is from here that direction, objectives, and work strategies can be clearly defined and measured.[32]

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[30] Hasan, Zulkifli, *Corporate Governance from an Islamic Perspective,* p. 139.

[31] Chairul Fahmi, "THE DUTCH COLONIAL ECONOMIC'S POLICY ON NATIVES LAND PROPERTY OF INDONESIA," *PETITA: JURNAL KAJIAN ILMU HUKUM DAN SYARIAH* 5, no. 2 (2020), https://doi.org/10.22373/petita.v5i2.99.

[32] Chairul Fahmi and Peter-Tobias Stoll, "Measuring WTO Approaches in Resolving Palm Oil and Biofuel Trade Disputes from Indonesia," *BESTUUR* 12, no. 2 (2024), https://doi.org/10.20961/BESTUUR.V12I2.94203.

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In terms of *tanzhīm* or organisation, the management structure of the Giok Agung Baitul A'la Mosque has been well established. There is a clear division of labour between the chairperson, secretary, treasurer, and other departments such as da'wah, social, and cleanliness. This division of tasks reflects an awareness of the importance of organisational structure in regulating roles and responsibilities. However, a shortcoming that is still evident is the lack of Standard Operating Procedures (SOPs) in financial management, particularly those governing the flow of funds, recording, expenditure, reporting, and supervision. Without SOPs, each administrator carries out their duties based on experience and habit, which leads to inconsistencies, especially when there is a change in administrators. In *idârah,* good organisation is not only about structure but also about documented work systems that are accessible to all members of the organisation.

The element *of tawjīh* or guidance in the context of fund management is still not running optimally. The management has not established a regular internal forum to provide technical guidance on financial management to members, particularly in terms of recording, reporting, and the use of funds by Sharia principles. The absence of training or guidance for new management regarding Sharia finance also reinforces the gap in technical capabilities in fund management. In the context of Islamic management, guidance is a form of leadership that must be carried out continuously so that all implementers within the organisation understand the vision and mission and perform their duties professionally and by Islamic ethics. Therefore, mosque administrators need to conduct regular basic training on mosque finances and the principles *of* Islamic *idârah.*

The aspect *of taqwīm*, or evaluation and supervision, is also a critical point in the current system. Internal supervision of mosque finances is carried out informally through monthly board meetings and announcements of cash balances to the congregation. However, there is no internal audit mechanism or supervision from an independent third party. In addition, financial reports are still descriptive and have not been analysed to determine the effectiveness of budget use in achieving work programme targets. This indicates the weakness of evaluation and control functions, which are essential components of *idârah.* Supervision in Islam is not merely aimed at identifying errors but also at safeguarding trust, enhancing the efficiency of fund utilisation, and

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preventing potential mismanagement of community funds. Therefore, the establishment of a financial oversight committee comprising congregation members or community leaders of integrity is strongly recommended to strengthen this system.

The element of *mutāba'ah* or continuous monitoring has not been implemented systematically at the Giok Agung Baitul A'la Mosque. The tracking of financial activities is still carried out incidentally and does not utilize performance indicators or standard measures. In modern and Sharia financial management systems, periodic monitoring is critical so that administrators can make adjustments if there are discrepancies between the budget plan and the actual use of funds. The absence of a data-based monitoring system often leads to decision-making based on intuition or assumptions rather than on objective evaluations of programme implementation. Therefore, the mosque needs to establish financial performance indicators and conduct monthly reviews to ensure that all expenditures and revenues align with targets and their intended purposes.

Overall, the results of this evaluation indicate that the Giok Agung Baitul A'la Mosque has effectively implemented the fundamental values of idârah, as demonstrated by deliberation, collective responsibility, and trust. However, technical and professional implementation still requires significant strengthening. A systematic documentation system, training in Islamic financial management, the use of simple technology for record-keeping, and more open and objective supervision are required. As a religious institution, the mosque plays a crucial role in building community trust. Therefore, transparent, professional, and Islam-based mosque fund management is not only an administrative necessity but also an integral part of da'wah that upholds the values of justice, efficiency, and integrity.

CONCLUSION

Based on the analysis of the budgeting and fund management system of the Giok Agung Baitul A'la Mosque in Nagan Raya Regency, according to the *idârah* concept, it can be concluded that the system implemented has reflected some of the basic principles of Islamic management, particularly in terms of *takhṭīṭ* (planning) and *tanzhīm* (organisation). The mosque administrators have made efforts to implement financial planning through annual consultations and a fairly structured division of tasks among the

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administrators. However, the budgeting system has not been formally documented in the form of a Masjid Giok Agung Baitul A'la District Nagan Raya Income and Expenditure Budget Plan (RAPBM), and it lacks written standard operating procedures (SOPs). The management of mosque funds is carried out simply through manual recording and monthly reports, but has not fully implemented systematic accountability principles.

From an *administrative* perspective, fund management remains suboptimal in terms of *tawjīh* (direction), *taqwīm* (supervision), and *mutāba'ah* (monitoring). The lack of financial training for administrators, the absence of a structured supervisory system, and minimal periodic monitoring are the main obstacles to achieving professional and sustainable mosque management. Nevertheless, values such as trustworthiness, responsibility, and a participatory spirit are already quite strong and serve as necessary social capital for future system improvements. Thus, although not yet ideal from a managerial perspective, the budgeting and financial management system of Masjid Giok Agung Baitul A'la has demonstrated potential for further development to align with the principles *of idârah* in Islam.

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