

## ACCOUNTABILITY AND TRANSPARENCY OF FUND MANAGEMENT OF BAITURRAHMAN MOSQUE IN WEST SUMATRA

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### Abstract

This research discusses many problems in fund management of the mosque related to the fund source of the mosque, the arrangement of the budget and its report. The research is conducted in one of the three mosques in Padang City which was built by Indonesian Red Crescent. Research data were obtained through three qualitative data collection techniques, namely, observation, depth-interview, and documentation. Research result revealed that first, the main financial source of the mosque originated from the donation of the community in the form of infaq and waqaf and this fund is not adequate to fulfil the need of the mosque. Second, the arrangement of the mosque budget has yet well planned in which the budget was arranged right before the activity started. Third, the writing of the mosque fund report is so simple and has yet fulfilled accounting standard. The fundwas reported globally through speech in front of the community on Friday and in the written form on the mosque's announcement board so that the community can look over it and obtain information of the mosque financial statement.

**Keywords:** Accountability, Transparency, Management, Fund, the Mosque.

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### BACKGROUND OF THE PROBLEM

There are many problems encountered in the mosque fund management which managed by the community, particularly the problem of accountability and transparency. Mosque fund is resourced from the community itself and donated to the mosque to be managed traditionally by mosque administrator. Supposedly, the mosque fund as a public fund requires the implementation of transparency and accountability in its management (Simanjuntak, Dahnil Anzar and Januarsi, 2011). If the mosque fund is not transparent and accountable, hence the corruption is more likely to take place. Take as an example, the corruption case of 862.000.000,- IDR of Masjid Raya in West Sumatra ([republika.co.id](http://republika.co.id), 2020a). In response to that, General Director of Islamic Community Guidance of Ministry of Religion as cited by [republika.co.id](http://republika.co.id), stated that he was very upset for the embezzlement of mosque fund since the fund itself was collected and donated voluntarily by the community to improve the mosque service. ([republika.co.id](http://republika.co.id), 2020b)

If the above phenomenon is part of the unrevealed facts, hence the confession of Secretary of Indonesian Mosque Council (DMI) as cited by [republika.co.id](http://republika.co.id), in which he claimed that mosque is rated as the most accountable one comparing to any other institutions in fund management, ([republika.co.id](http://republika.co.id), 2020a) then it is now should be questioned. Perhaps, the hypothesis of Dahnil Azhar Simanjuntak and Yeni Januarsi that the spirituality values and materialism values cannot work together in managing mosque fund (Simanjuntak, Dahnil Anzar and Januarsi, 2011), is something worth to be considered deeply.

Many problems are recognized based on the initial research, namely less active mosque administrator, insufficient fund to fulfil the need of the mosque, uncondacted budget planning, (Informant-B, 2019) inaccurate fund record, such as ending balance on April, 30<sup>th</sup> 2019 of the orphan's cash register totalling 23.361.000 IDR (Mosque administrator, 2019a) meanwhile the cash initial balance for the orphan on the financial statement board on May, 1<sup>st</sup> 2019 totalling 23.341.300,- IDR (Mosque administrator, 2019b). The difference between the ending balances is small; however, it contradicts the mishdaqiyah principle, in which every single small data need to be presented

correctly, accurately, and in line with the fact. The phenomenon of mosque fund management which is against the standard has been found before by Rini in her research in Jabodetabek, in which the mosque administrators were lack of knowledge on how to manage the fund, no fund allocation, do not make receipt and expenditure of funds, and no publication of fund statement, therefore it is not accountable. (Rini, 2018) This problem has become an important reason to be investigated on how far is the practice of accountability and transparency of Baiturrahman mosque located in Kuranji Padang, West Sumatra Province.

### MOSQUE FUND MANAGEMENT

The mosque is an unseparated part of Islamic history when Prophet Muhammad saw moved from Mecca to Medina, the first strategic step he conducted is to build a mosque as "the central point of Muslim Ummah" (Uddin and Rehman, 2014) after that, the mosque has become an unseparated part of the Islamic dissemination history in the world till this day. Historically, the mosque has been proved to play an important role in building and developing Islamic community in many aspects (Sapri, et.al., 2014) such as spirituality, moral, and social aspects of the Islamic community. (Mohit, et. al., 2014) Considering that mosque plays a vitally important role in building and developing the Islamic community, then it is true that building mosque builds Islam in community, in contrast, ruining the mosque means running Islam in community. (Syafi, 2011)

Generally, the function of the mosque in this modern era is all the same. The only difference is the management. Hossein Javan Arasteh grouped mosque management into three categories, firstly, mosque management which is apart from government, in which the mosque is fully managed by the community, namely, its management, administration, and fund. Secondly, the mosque managed by the government, this kind of mosque fully managed by the government. Thirdly, the mosque managed by the community along with administration and fund from the government. This third type of mosque is observed by the government. (Arasteh, 2014)

As a public institution, Masjid requires accountable and transparent management, particularly fund management. Accountable and transparent fund management is not only the demand of the times but also the demands of Islam since religion demands good deeds. The mosque management including three important things, namely, budgeting, fund source, and fund report. (Al-Faruq, 2010).

**The Source of the Fund**

An independent mosque is the mosque with a fund source originated from the community (Rini, 2018). Traditionally, mosque fund is collected from infaq and waqaf given voluntarily by the community on Friday, on this day most Muslim donate their money since Friday is a special day for them. Meanwhile, waqaf is the investigation of the Muslim mostly during the building of a mosque. Even though most Muslim give infaq and waqaf, however, both money and goods collected are insufficient to fulfil the needs of the mosque. The mosque fund source originated from permanent donors and non-permanent donors, charity box, shadaqah, infaq, and zakat, government donation, private institution donation, and others. These fund sources can be grouped into 4 categories, namely, permanent fund source, in the form of routine and periodical which can be daily, weekly, or monthly; b) non-permanent source, this fund source is unpredictable in terms of the quantity and the timing, c) incidental fund source, which is the donation of many parties due to the mosque administrator, takmir is proposing a fund request; business fund source in which the mosque administrator conduct an economical activity to produce some money to support mosque treasury. (Ilyas, 2008) Of the four fund sources, the scope can be narrowed down in the second fund source, the community originated fund source and business fund source conducted by the mosque administrator.

**Mosque Budgeting**

Mosque budgeting is the plan of the mosque in the form of fund allocation to conduct the designed plan. The thing to be noticed is that the plane was made based on the fund owned by the mosque or based on the actual mosque cash. In a more detail one, Moh. Muchtar Ilyas stated that the main function of the budget is to arrange the working plan, to determine the working plan, coordination instrument, measurement instrument to assess the success level of the working plan implementation, observation instrument, and the control of mosque activity implementation. The steps in budgeting are determined the target and the benchmark, budgeting, budgeting implementation, budgeting realization implementation, budgeting evaluation, corrective action (Ilyas, 2008).

**Mosque Fund Report**

Mosque fund should be noted and administered properly as a responsibility to human and god. (Q.S. 2: 282). Mosque fund responsibility can be in the form of fund report since it is the final result of an accounting process of fund transaction. Moh E. Ayub stated that fund report has to lines: receipt and expenditure. This report will explain any source of the fund and all usage of the fund. The amount of difference between the two, or commonly known as the balance will explain about the mosque fund, in which the result can be minus or loss, or can be plus alias saving. (Ayub, 1996) The mosque administrator must deliver the mosque fund transparently to the community since the aim of the fund report is to provide information for related parties. (Sochimim, 2015).

**BAITURRAHMAN MOSQUE FUND SOURCE**

Baiturrahman mosque establishment was originated from the land donation of Haji Umar to build the mosque (Informant-A, 2019) and then obtained a donation from Indonesian Red Crescent to build this mosque and finish up on December, 2<sup>nd</sup> 2001. (Informant-B, 2019) Land donation to build a mosque is

often found in Indonesia, but the donation to help to build the mosque is limited.

The secretary of Baiturrahman mosque stated that the mosque administrator was selected and approved by the receiver of donation. (Informant-C, 2019) This is different from the election of other independent mosques which usually assigned by the community. Nevertheless, this is not too different since the receiver of the donation itself is a selected community. This is in line with the information presented by the mosque administrator of Baiturrahman mosque located in Andalas Makmur Residency in Padang, in which the election of mosque administrator is announced to the community and is conducted by the community. (Informant-F, 2020) and one of the Islamic scholars in West Sumatra revealed that the independent mosque administrator was chosen by its community. (Informant H, 2020) The administrator of Baiturrahman mosque conducting the mosque programs by using the fund originated from the community which was collected directly from the community and also from the charity boxes placed in the mosque, in the shopping centre and the restaurant.(Informant H, 2020) This information is in line with the report in the mosque fund book, as can be seen in the following table 1:

**Table 1: Baiturrahman Mosque Fund Source**

No	DD/MM/YY	Treasury	Amount (IDR)
1	01/03/2019	Infaq from Community on Friday	478.400,-
2	01/03/2019	InfaqWiridon Friday Night	64.000,-
3	05/03/2019	InfaqWiridon Tuesday Night	65.000,-
4	20/03/2019	Infaq from Big Charity Box	10.663.000,-
5	29/03/2019	Infaq from Small Charity Box in Mosque	477.000,-
6	02/06/2018	Infaqfrom Hj. Marlis (Mosque)	100.000,-
7	02/06/2018	Ramadhan Month Package from Hj. Marlis	200.000,-
8	02/06/2018	Ramadhan Month Package from H. Salam	500.000,-
9	11/06/2018	AC Donation (Servant of Allah)	11.000.000,-
10	12/06/2018	AC Donation (Buk Miah)	5.000.000,-
11	September 2018	InfaqfromCharity Box placed in SJS Supermarket	2.916.000,-
		Amount	31.463.400,-

Source: Processed from Fund Book of Baiturrahman Mosque

The lack of the fund is the general problem in mosque managed by the community. The expression of “mosque is a never finish building”, is the implication of lack of fund in which this has caused the mosque to be in debt. (Pengurus Masjid, 2019a) The phenomenon that mosque is in debt to construction shop in building the mosque often take place to the independent mosque and mushalla (smaller mosque). (Informant-F, 2020) (Informant-E, 2020) (Observation, 2020) and Rizqi Anfanni Fahmi revealed that this practice is common. (Fahmi, 2017). The lack of fund is related to two things, first community as the fund source of mosque and mosque administrator as the manager of the mosque fund source. The community as the mosque fund source has a low awareness in infaq and waqaf. In response to this, Asadullah al-Faruq revealed that it is related to the weakness of mosque takmir who hardly earn the sympathy from the community. (Al-Faruq, 2010). The lack of sympathy is also related to non-optimal fund management. (Muslich, 2017) (Badu dan Hambali, 2014) this non-optimal is related to accountability and transparency. The weak human resource of mosque administrator is due to lack of skill of fund management, (Susanto, 2015) They can accept fund, but not to look for it.

**BAITURRAHMAN MOSQUE BUDGET PLAN**

The chairman of Baiturrahman mosque stated that they have no written program and never conduct the official meeting to make the program, (Informant-B, 2019) however in a different occasion, he stated that mosque has many programs, namely worship programs such as the implementation of obligatory prayer/non-obligatory prayer which is conducted together, Islamic preaching programs such as wirid on Tuesday night, Friday night, and early on Sunday, tahsin on Saturday night, tahfidzon Thursday and Friday afternoon, a social program such as visiting sick pilgrims, and takziahto the pilgrims or community member who are misfortune, and construction program. (Informant-B, 2019) The mosque programs are actually on the plan, but the practice is in contrast with the principles of a well-organized organization.

Therefore, it can be well understood that the mosque treasurer revealed that they do not have the budget for the programs they want to conduct. What happened next is that the head of sector requests fund to the treasurer with the amount of money needed to conduct the activity.(Informant-D, 2019) This is not in line with the budget plan, Jerry Aulia Assadul Haq and Miranti Kartika Dewi stated that mosque fund is arranged in to locate the mosque fund in conducting the program (Haq and Dewi, 2013) and it takes place a year before the activity implementation, that is early in the budget year as mentioned in the mosque's income and expenditure budget (APBM). (The decision of General Director of Islamic Community Guidance No.DJ.II/802 Year, 2014)

If the budget plan was designed properly, then mosque program can be properly implemented as well, and also it can prevent negative outcomes, such as the program is not implemented or the mosque administrator is owed (Mosque Administrator, 2019a) to be able to fund the program. This problem happens to Baiturrahman mosque in which this mosque experiencing loss on June 2018 totalling 3.826.904 IDR, which is the difference amount of income 73.601.380 IDR and outcome 77.428.846 IDR. (Mosque Administrator, 2019a) This problem took place due to the mosque main administrator and the head sector of the mosque never estimate the fund needed in conducting the activity and in arranging the fund.

They only make a report on the expense needed, and then mosque treasurer approved it, to later it was written in the mosque cash book as an expense (Informant-D, 2019) In brief, if the fund is available, then the mosque administrator will give it; however, if the cash is not available, then the mosque administrator will be in debt to run the mosque program. This implies that the mosque administrator has no budget plan and is not following the guidance for budget arrangement in a properly managed institution.

The chairman of Baiturrahman mosque revealed that the activity budgeting was never including evaluation step and there is no corrective action, they merely discuss the mosque fund. (Informant-B, 2019) Supposedly, in the implementation of the budget, the mosque administrator needs to conduct corrective action by comparing the events or of how much fund had been used with how much fund had been planned before so that the mosque administrator can take corrective action on an unexpected thing which is different from the plan.

The above explanation suggests that the implementation of the proper accounting practice has yet to be fulfilled as a whole by the mosque administrator in budgeting. This is due to the logical effect of the low-level organization skill of the mosque administrator. (Badu and Hambali, 2014) In general, the mosque administrators are not selected in a tight selection through some consideration such as "the right man on the right place" as the effect their accountability is low and their working result cannot meet the standard.

**FINANCIAL REPORT OF BAITURRAHMAN MOSQUE**

A financial report is an accounting process of fund transaction. Hidayatullah, et.al. stated that accounting is a tool to help management process, recording, summarizing, and fund transaction reporting, so that the fund report will be more transparent and accountable. (Hidayatullah, 2019).

In relation with this, the fund recording of Baiturrahman mosque consists of a report in the form of separation and combination. (Mosque administrator, 2019b) The report in the form of separation can be seen in the following table 2:

**Table 2: Fund Report in the Separation form of Baiturrahman Mosque**

Dd/mm /yy	Receipt	Amount (IDR)	Dd/mm /yy	Expenditure	Amount (IDR)
01/05/2019	Infaqfrom Antofor AC	250.000,-	03/05/2019	Transportation fee for the preacher (Khatib)	200.000,-

Source: Fund Report Board of Baiturrahman Mosque

Meanwhile, the fund report in the combination form can be seen in the following table 3:

**Table 3: Fund Report in the Combination form of Baiturrahman Mosque**

Dd/mm/yy	Information	Debt (IDR)	Credit
01/01/2019	Saldo Desember 2018	Rp. 48.254.373	-
09/01/2019	Saldo from Cash to Saving	Rp. 7.319.300	-
	Total	Rp. 55.737.675	-

Source: Fund Report Board of Baiturrahman Mosque

The mosque treasurer revealed that Baiturrahman Mosque fund report has fulfilled general requirements of accounting financial book, in which it has include receipt and expenditure, (Informant-D, 2019) However, the head sector of Islamic Community Guidance, Ministry of Religion of Padang City assessed that Baiturrahman Mosque fund report has yet following the official fund statement standard which is the official guidance for every mosque called as AMM application (Application of Mosque Management). (Informant-G, 2019)

This can be well understood since the mosque treasure revealed that fulfilling the requirement of mosque fund statement book means to record the receipt and the expenditure on the proof of payment sheet book, in which later copy them into mosque cash book and to finally write them on mosque fund announcement board. (Informant-D, 2019).

Hence, the mosque is not using the transaction document as the basis of the recording, such as using the proof of payment to gharim or receipt from external parties. Moreover, even though Baiturrahman mosque has fund statement book, which consists of mosque cash book, orphan cash book, and books for those two; however this mosque does not equip with complete financial diaries, such as daily cash book, banks and current accounts, which also supported with the proof of receipt and expenditure, in the form of the bill, receipt, and the like. This issue is of vital importance, even though the mosque financial transaction has been recorded, still, the proofs can be file and responsibility for the mosque administrator.

Based on the document of Baiturrahman mosque, it is recognized that this mosque has a joint book which consists of all financial transactions. (Mosque Administrator, 2019a) This can be seen in the following table 4:

**Table 4: The Form of Baiturrahman Mosque Recapitulation Book**

Dd/mm/yy	Receipt	Amount	Expenditure Amount	Amount
04/05/2018	Infaq Hamba Allah (Mosque)	Rp. 50.000	Bayar Transport Khatib Jum'at	Rp. 200.000
	Infaq Hamba Allah (Orphan)	Rp. 50.000	Bayar Pembelian Bahan, Upah Tukang Rehab Masjid	Rp. 1.814.000

Source: Baiturrahman Mosque Financial Documentation Book

This recapitulation book records all transactions; however, the form is different from the one in the guidance. Moreover, in the process of fund statement arrangement, the additional list is needed in supporting recapitulation book, such as donation list of donors.

Baiturrahman mosque fund report is conducted into two methods, oral and written. An oral report is presented to the community before Friday prayer, after witr recitation, and after tarawih prayer every Ramadhan month. (Informant-B, 2019) Meanwhile, the written report is stated in the fund statement board in a separated form, as for mosque cash book, and orphan cash book is in the joint form. (Observation, 2019) (Mosque Administrator, 2019a) To strengthen the transparency of fund management, the mosque administrator sticks the transaction document with Muamalah Bank next to the statement board. (Observasi, 2019) Fund report is presented directly to the community, for its debt or saving (Informant-D, 2019).

This research revealed that the mosque fund recording is conducted traditionally, incomplete, and do not fulfil the accounting standard, hence mistakes in the mosque fund management often take place. (Amir, Andriani & Nuhung, 2018) since the mosque administrator pays less attention to PSAK Number 45 and PSAK Number 109, (Julkarnain, 2018) The reason for the mistake is the unprofessional mosque administrator, but the mosque administrator is the person who works on trust without any system to achieve. (Nugraha, 2014) This statement is supported by Rini who found out that the accountability of the mosque fund management has yet to be achieved, (Rini, 2018) hence, Imam Addaruqutni statement who claimed that the mosque fund management is the most accountable one comparing to any other institution in fund management (republika.co.id, 2020a) is not acceptable.

Rini's statement that revealed that the weak human resources as the cause to mosque fund report are different from the accounting standard, (Rini, 2018) is the inappropriate measurement to judge persons who work hard based on social and religious responsibility. (Informant-F, 2020) (Informant-E, 2020) They take care of the mosque as devotion to Allah S.W.T and the community (Indonesian Mosque Council, n.d.) Sincerely without being paid. (Informant-D, 2019) One of the Islamic scholars in West Sumatra stated that, if the mosque administrator being paid for work, it will become "bad news" within the community (Informant H, 2020) or it will be a contra-productive issue.

The persons who take care of worship house are professionals in their fields, (Informant-D, 2019) some of them are doctor, lecturer, stakeholder, entrepreneur, and the like. It is acceptable that they are not skillfully in accounting and fund management since it is hard to fulfil due to not every mosque has professional accounting within their community. Not to mention that an accounting background person is willing to be in charge to take care of the mosque. Also, this person may not be eligible to be the mosque administrator as he can not meet the unwritten requirement "worship expert". The mosque fund management is

transparent, in which the mosque administrator presents the mosque financial directly in front of the public in the form of oral and written so that everyone can hear and see it, and honesty or transparency in managing the community fund, not only because of the professionalism but it is also influenced by spiritualism. This is in line with the statement of one of Muhammadiyah administrator in west Sumatra that spiritualism alone is not sufficient, it has to be supported by the system. He, who is also the administrator of Indonesian Ulama Council (MUI) in West Sumatra province argued that the possibility of corruption is always open up, so that the person who never intended to do so, maybe affected that he finally committed it. (Informant I, 2020) Therefore, professionalism and transparency are required in managing the mosque fund, since this fund is collected from the community and is a form of responsibility to Allah S. W. T (vertical accountability) and human (horizontal accountability). (Rini, 2018).

**CONCLUSION**

Based on the above discussion, it can be concluded that mosque fund managers are not accountable, but they are transparent. They are part of the independent mosque culture which is not demanding the professionalism requirement in selecting the mosque administrator but they require spiritualism and social values. The non-accountable and non-transparent of the mosque administrator can be traced from the income, planning, and mosque fund report.

Baiturrahman mosque has no fund source from the professional job such as the business of product and service with profit orientation. Mosque fund mainly originated from limited traditional fund source, so that independent mosque always lack fund and always depends on infaq and waqaf from the community. Mosque fund planning has yet to be fully conducted, there is no written plan, and there is no plan for the budget. Mosque fund report has yet fulfilled the accounting standard, fund report only in global. Fund report is presented transparently to the public, for both oral and written reports. An oral report is conducted directly in front of the pilgrims, and a written report is on financial statement board in the mosque. Accountability and transparency are of vital importance in managing the mosque fund, to achieve an accountable and transparent religious institution fund management. Thus, professional and spiritualist are required. Professionals are those who work with the system, and the spiritualists are those who work with religious values.

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