
ANALYSIS OF MOSQUES FINANCIAL MANAGEMENT PRACTICES IN GOWA REGENCY, INDONESIA

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ABSTRACT

This study aims to determine how the Practice of Mosque Financial Management in Bajeng District, Gowa Regency. This study interviewed 3 mosque administrators, namely: Mosque Chairman, Mosque Secretary and Mosque treasurer. The type of research used in this research is descriptive qualitative research. Data collection techniques are obtained through observation, interviews and documentation. The data obtained are secondary data and primary data. The finding of this research which are (1) budget planning, the mosque in Limbung Village is only the Limbung Grand Mosque which does budget planning regularly and others only do plan when there are activities or mosque construction and some have never even done a budget plan. (2) fund management, the source of mosque income is dominated by Friday infaq and other income such as donors and in the month of Ramadan there is also Amalia Ramadhan. Mosque expenditures are mostly used for mosque operations as well as the construction and physical maintenance of the mosque. (3) internal control, all mosques have used evidence such as notes / receipts for recording and reporting their finances, although financial reports still use simple financial reports and are made manually but mosque administrators are transparent by submitting financial reports every Friday before Friday prayers. Budget evaluation is still a lot of mosques that have never done it and only done by a few mosques in Limbung Village and even then, it is done when there are big activities, while for audits, quite a lot of mosques in Limbung Village have done it where financial reports made by the treasurer will be checked by the head of the mosque management.



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1. INTRODUCTION

Indonesia is an Islamic majority country, which has a Muslim population of 237.53 million (December 31, 2021) or equivalent to 86.9% of the 273.32 million population in Indonesia. Therefore, the large number of Muslim population in Indonesia is directly proportional to the increase

in the construction of places of worship for Muslims, namely mosques. Mosques are not only used as places of worship but are also often used as places to hold religious activities and other social activities. The mosque is also one of the non-profit organizations. Non-profit organizations are organizations that do not operate to generate profits, but the performance of non-profit organizations can be measured through the level of benefits felt by the general public, especially the people who live around the mosque. Organizations such as mosques have funds from infaq, sadaqah, fidyah and zakat. The number of funding sources that finance mosque activities is related to the amount of funds managed by the mosque. This of course requires good and healthy financial management. Mosque financial management is a method used by mosque administrators in collecting and managing funds for the benefit of Muslims in a planned, measured, and controlled manner. Therefore, mosque financial management includes at least: (1) Mosque Budget Planning, (2) Mosque Fund Control, (3) Internal Control. Organizations such as mosques must carry out routine budget plans so that the management of mosque funds can be carried out in a directed and targeted manner. Mosque financial management also includes internal controls, such as delegation of duties, financial reporting, evaluation to audit implementation.

Research on mosque financial management has been carried out, among others by (Suarni and Andayaningsi, 2018) found that for the financial planning component, more than half of the mosques studied did not have an annual budget plan and for fund management, the source of mosque revenue was still dominated by Friday infaq, although there were a small number of mosques that had independent businesses so that they could increase the amount of mosque revenue. The research from (Santoso and Adnan., 2018) shows that the mosque under study has implemented all six indicators of financial management, namely organizational structure and separation of functions, personnel selection criteria, strategy formulation, budget planning, accounting financial reporting, and evaluation but even so the mosque still does not carry out financial reporting in accordance with accounting, financial reporting is still in a simple form this happens because there is no accountant or accounting expert who assists in making financial reporting.

Based on previous research, the researcher feels that research on mosque financial management practices needs to be done. Especially specifically in the mosque in the Bajeng sub-district of Gowa Regency because considering that the Bajeng sub-district is a sub-district in Gowa Regency which has a population with 97% embracing Islam, namely 72,656 Muslims out of the total population in the Bajeng sub-district of 72,866 people (Disdukcapil kab Gowa, 2022) and has many places of worship (mosques) that can be found easily in every existing village, at least every neighborhood has one mosque, either small or large. Based on the source of the Gowa Regency Religious Affairs Department in 2021, the number of mosques spread across the villages in Bajeng Subdistrict, Gowa Regency, is 91 mosques.

Based on all the mosques in the Bajeng sub-district of Gowa Regency, the researcher will only focus on mosques located in the Limbung village because Limbung is the center of the Bajeng sub-district. Even though Limbung is the center of the Bajeng sub-district, there are still many mosques in Limbung that have not been able to optimize their mosque funds and there are still several mosques in the settlement whose financial reports and budget planning are still not well organized. It is for this consideration that encourages the author to conduct research on "Analysis of Mosque Financial Management Practices in Bajeng District, Gowa Regency".

LITERATURE REVIEW

Financial Management

Financial management is the activity of planning, organizing, directing and supervising organizational resources in the form of money in order to achieve company goals (Sujai et al., 2022).

Mosque

The mosque is a building that was erected as a place of worship for Muslims. However, it can also be seen that the place of worship for Muslims is not only in the mosque but in all corners on this earth except where it is prohibited. The most important thing is the mosque as a place to worship, in accordance with the words of Allah in QS. At-Taubah/9: 18. Namely:

"Only those who prosper the Mosques of Allah are those who believe in Allah and the next day, and continue to establish prayer, pay zakat and do not fear (anyone) other than Allah SWT, they are the ones who are expected to be among those who are guided".

Non-Profit Organization

Not-for-profit organizations have a significant difference with profit-oriented organizations in carrying out their activities, not-for-profit organizations are not only driven by the aim of making a profit. However, not-for-profit should also be interpreted as not-for-loss. Therefore, not-for-profit organizations should not run a deficit. If a not-for-profit organization earns a surplus, the surplus will be contributed back to fulfill the public interest.

The characteristics and goals of non-profit organizations are very clear when compared to for-profit organizations. Non-profit organizations exist to achieve personal and community change, while for-profit organizations are very clear that they aim to make profits according to planned targets. Non-profit organizations make humans the most important and valuable asset, because all the activities of this organization are basically from, by and for humans themselves (Setiawan, 2016).

Mosque Financial Management

Mosque financial management is a step and effort in helping mosque takmir make a plan by utilizing the potential of the mosque which is managed effectively and efficiently with the intention of providing benefits to the people (Kusumadyahdewi, 2018).

A good management pattern can produce enormous economic benefits and maintained Mosque financial management. Therefore, the good or bad financial management practices in the mosque can be seen from several indicators, including:

- a. Organizational structure and separation
- b. Personnel selection criteria
- c. Formulation of strategies in financial management patterns
- d. Budget planning
- e. Financial reporting
- f. Evaluation
- g. Management control

2. METHOD

This research uses a qualitative approach and is analyzed with descriptive analysis. Qualitative research is an approach in conducting research that is oriented towards natural phenomena or symptoms (Abdussamad, 2021). Meanwhile, descriptive analysis is used with the aim of being able to describe and describe the social reality that occurs in society. The main purpose of research using a qualitative approach is to develop notions, concepts, which eventually become theories. This stage is known as "grounded theory research" (Rukin, 2019).

No	Name of Mosque	Location
1	Limbung Great Mosque	Jalan Poros Limbung Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa
2	Jami' Al – Barakah Mosque	Jalan Balla Lompoa Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa

3	Baitur Rahim Mosque	Jalan Poros Galesong kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa
4	Annur Baiti Zaman Mosque	Jalan Timbo Bersinar Lingkungan Kanarea Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa
5	Al – Maryam Mosque	Jalan Tubarania Lingkungan Kanarea Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa
6	Al Matswa Mosque	Jalan Timpoppo Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa
7	Nurunnashr Limbung Mosque	Jalan Balla Lompoa Kelurahan Limbung Kecamatan Bajeng Kabupaten Gowa

Researchers conducted direct research on mosques in the Limbung sub-district of Bajeng district, Gowa Regency, namely with a total of seven mosques. The data sources in this study are divided into two primary data sources and secondary data sources. Primary data sources are data obtained directly through respondents from interviews, observations, documentation or other materials to support the accuracy of the data. Secondary data sources are data obtained from library materials, secondary data used in research, such as books related to the discussion in the study, for example books on mosque financial management, journals related to research discussions, internet sites and others. This study took several informants from each mosque, namely the head of the mosque management, secretary and treasurer of the mosque.

3. RESULTS AND DISCUSSION

Results

This research examines the Practice of Mosque Financial Management in which there is budgeting, management, and internal control. The practice of mosque financial management in Limbung Village, Bajeng District, Gowa Regency can be seen as follows:

a. Budget Planning

1) Limbung Great Mosque

Budget planning at the Limbung Grand Mosque is carried out regularly not only when there are major activities, even mosque administrators also often hold internal meetings every month and at the end of the year regarding the management of mosque fund management (Interview result of the Head of the Limbung Grand Mosque, April 30, 2023). Budget planning is routinely carried out (Interview with the Secretary of the Limbung Grand Mosque, May 4, 2023). Budgeting at the Limbung Big Mosque is carried out regularly, even the management conducts internal meetings regarding the management of mosque funds at the beginning of the year, mid-year and when there are activities, the management will hold another meeting (Interview with the Treasurer of the Limbung Big Mosque, April 16, 2023).

2) Jami' Al-Barakah Mosque

The Jami' Al-Barakah Mosque does not carry out budget plans regularly but the budget will be planned when there are activities that want to be carried out as well as the implementation of internal meetings of the mosque management regarding the management of mosque funds is also carried out by seeing conditions if needed (Interview result of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023). The budget plan is only carried out every time there is an event, then the board makes a budget as well as the implementation of the mosque management meeting regarding the management of mosque fund management is only carried out when there are activities (Interview result of the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023). Actually, the Jami'Al-Barakah Mosque wants to carry out a budget plan regularly but because the funds are quite limited, it will be adjusted to the mosque budget (Interview with the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

3) Baitur Rahim Mosque

Budget planning at the Baitur Rahim Mosque is not carried out regularly, it is only done when there are major activities and internal meetings of the mosque management are also carried out erratically or situational, only when needed, such as when entering the month of Ramadan (Interview with the Chairperson of the Baitur Rahim Mosque, May 4, 2023). Budget planning and the implementation of internal mosque board meetings regarding the management of mosque fund management are only carried out when there are major activities (Interview result of the Secretary of the Baitur Rahim Mosque, May 5, 2023). Every time there is an activity, a budget plan will be carried out, but for the internal meeting of the mosque management regarding the management of mosque funds, it is carried out but it is seen from the financial condition, for example, if practical steps are needed to solve minimal finances, it will be discussed again with the mosque management (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

4) Annur Baiti Zaman Mosque

For the time being, the Annur Baiti Zaman Mosque has never carried out a budget plan (Interview result of the Chairman of the Annur Baiti Zaman Mosque, April 2, 2023). Budget planning has never been carried out and for internal meetings of the mosque management, it is usually carried out every time there is time such as on a red date because all mosque administrators are off work so they usually gather and meet (Interview result of the Secretary of the Annur Baiti Zaman Mosque, May 1, 2023). The Annur Baiti Zaman Mosque has not yet carried out a budget plan, every time something wants to be worked on, it will be worked on directly, not planned, it will only be conveyed what needs to be worked on that must be done because if it is planned, sometimes it does not match the plan, as for the internal meeting of the mosque management, it is carried out to agenda reporting once a year and even every six months all what is scheduled is discussed (Interview results of the Treasurer of the Annur Baiti Zaman Mosque, April 8, 2023).

5) Al-Maryam Mosque

Budget planning at the Al-Maryam Mosque is not carried out routinely but every time there is a new program planned and internal meetings of the mosque management regarding the management of mosque funds are usually carried out before the month of Ramadan but if there is a program then it will also be conveyed beforehand, so it is uncertain every time there is an activity then a meeting is held but routinely every time you want to enter the month of Ramadan (Interview results of the Chairman of the Al-Maryam Mosque, April 2, 2023). Internal meetings of the mosque management are held when there are large programs that require large funds so that they need to be discussed with residents and the community, but if the funds are still not too large, it means that it is still internal management only (Interview with the Secretary of the Al-Maryam Mosque, April 2, 2023). The Maryam Mosque has never planned a budget because the mosque's funds are still nil, while the implementation of internal meetings of the mosque management is carried out monthly or at the beginning of the year but the point is that during the fasting month there is the name Amalia Ramadhan (Interview with the Treasurer of the Al-Maryam Mosque, May 1, 2023).

6) Al-Matswa Mosque

Al-Matswa Mosque has never done budget planning but for internal meetings of the mosque management regarding the management of mosque fund management, it is usually done before Ramadan (Interview result of Al-Matswa Mosque Secretary, April 8, 2023). Although budget

planning has not been carried out, the Al-Matswa Mosque management already has the idea that in the future it is necessary to organize better mosque management and for internal management meetings it is not carried out regularly but depending on if there is an activity, it will begin with a meeting to discuss what will be done (Interview results of Al-Matswa Mosque Treasurer, April 2, 2023).

7) Nurannashr Limbung Mosque

Budget planning at the Nurannashr Limbung Mosque is carried out every time you want to carry out construction while for mosque fund management meetings are carried out usually twice a year every time you want to communicate so that every activity is discussed first (Interview result of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023). Budget planning is carried out and internal meetings of the mosque management are held at the beginning of the year (Interview result of the Secretary of the Nurannashr Limbung Mosque, April 8, 2023). When the tower is built, there must be budget planning and for the problem of internal meetings, the point is that every time something wants to be done, a meeting is held with the committee and the community that the mosque wants to be done (Interview with the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

b. Fund Management

1) Limbung Great Mosque

Fund Raising

The income received at the Limbung Big Mosque comes from worshipers and donors. The Limbung Big Mosque has also received assistance from the government of Rp. 50,000,000 and was immediately used for the DP of the ambulance car, the biggest income is usually in the month of Ramadan which is around Rp. 50,000,000 - Rp. 80,000,000 (Interview with the Head of the Limbung Big Mosque, April 30, 2023).

The source of income for the Limbung Great Mosque is purely from infaq sadaqah, the mosque piggy bank every Friday and from donors every month. The Limbung Grand Mosque has also received assistance from the government, namely from the Regent of Gowa amounting to Rp. 50,000,000 The Limbung Grand Mosque also has a guarantee in case of damage to the mosque building from a businessman who lives around the mosque, so if the mosque is damaged the mosque management can immediately report and will be immediately repaired all materials and builders will be borne and the management only receives the results (Interview with the Secretary of the Limbung Grand Mosque, May 4, 2023).

The mosque's income is from infaq alms of IDR 50,000 and piggy banks every day, infaq alms, namely the mosque provides services in the form of taking care of the body starting from bathing, funerals and even hearses handled by the Limbung Big Mosque and the Limbung Big Mosque also issued 2 garbage cars to pick up the congregation's garbage with the requirement to become a member where the congregation must fill out a registration form and pay every month of IDR 50. 000, besides that the Limbung Big Mosque has also received assistance from the local government amounting to IDR 50,000,000, there is also assistance from the private sector from entrepreneurs through mosque repairs, for example maintenance, if there is rather large damage, it is reported to the company, then all personnel and materials will be sent (Interview results of the Limbung Big Mosque Treasurer, April 16, 2023).

Fund Expenditures

Routine expenses incurred at the Limbung Grand Mosque are quite a lot such as paying for cleaning, preachers, imams, ustadzah who teach at TPA and religious activities such as routine taklim which is held every week at this mosque, recitation after morning prayers as well and the

most is monthly electricity payments, but as for the results of the many expenses of the mosque, it can be seen from the mosque that it is never empty because people are comfortable praying at the mosque and the activity programs are also running well, The Limbung Grand Mosque also provides opportunities for traders who want to sell such as by providing a place for traders to sell, and the place is right in front of the mosque yard but this does not require the seller to pay or rent the place (Interview with the Chairman of the Limbung Grand Mosque, April 30, 2023). Routine expenses, almost everything in the mosque is for social, especially TK TPA, routine taklim, ba'da Fajr recitation and all are given honorariums, especially to preachers, speakers during routine recitations, but from the funds spent, the results or benefits that have been achieved, one of which can be seen from how enthusiastic the congregation is to come to the mosque, The Limbung Grand Mosque also provides assistance for traders who want to trade in the mosque yard but do not make them pay, if they want to give in accordance with the profits generated it is also okay (Interview with the Secretary of the Limbung Grand Mosque, May 4, 2023).

Mosque expenditures in addition to providing incentives to imams with Khotib, other maintenance costs also include electricity every month at least Rp. 5,000,000 of electricity expenditure, but of the many expenses this is done so that worshipers feel comfortable, mosque funds have also been channeled to residents who have businesses such as shoe sewers, we make a place and then give capital later every week how much he gets he sets aside to give in the piggy bank but we do not expect it to be returned (Interview results of the Limbung Great Mosque Treasurer, April 16, 2023).

2) Jami' Al-Barakah Mosque

Fund Raising

The source of income for the Jami' Al-Barakah mosque is from the Friday piggy bank, holidays, Ramadan infaq and alms from the community if there is also government assistance from the local government, only once the amount was IDR 50,000,000 in Ramadan last year but it has not been disbursed because there are incomplete requirements, while the mosque's biggest income is during the month of Ramadan (Interview results of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023).

The largest source of income is from the Friday piggy bank but the Jami' Al-Barakah Mosque has also received government assistance of IDR 50,000,000 but until now it has not been disbursed (Interview with the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023).

The income of the mosque in the month of Ramadan is from Amalia Ramadan and Friday from the Friday piggy bank, the month of Ramadan usually the total income of the mosque can be up to Rp. 20,000,000 (Interview results of the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

Fund Expenditure

Expenditures at the Jami 'Al-Barakah Mosque are used for building repairs and salaries for mosque employees who clean the mosque there are 3 people, who manage loudspeakers and others they are all paid every Friday but from the funds spent now the mosque building is better (Interview with the Chairman of the Jami 'Al-Barakah Mosque, April 30, 2023).

Mosque funds are used for mosque repairs such as buildings, mosque facilities that are added again this is done so that the congregation is comfortable in the mosque, from these expenses the benefits that can be seen are in terms of mosque buildings that are much better and complete mosque facilities (Interview with the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023).

Expenditures at the Jami' Al-Barakah Mosque are used for routine costs such as mosque maintenance, be it the installation of tiles, painting the roof of the mosque, painting the walls, installing wall tiles and there is also to pay for cleaning the mosque every Friday, khatib and others from these expenses can be seen clearly in the changes in the mosque which are now much better (Interview results of the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

3) Baitur Rahim Mosque

Fund Raising

The income received at the Baitur Rahim Mosque is partly from the congregation, from the founder of the mosque and from anywhere but the more dominant is from families, if from the government or other institutions there are not all funds only from the congregation (Interview results of the Chairman of the Baitur Rahim Mosque, May 4, 2023).

Income comes from the congregation, namely from piggy banks or donors and others, if there is no income from the government so far, the biggest income is usually during the month of Ramadan (Interview result of the Secretary of the Baitur Rahim Mosque, May 5, 2023).

The most routine income comes from the Friday piggy bank if for example Ramadan there is a tarwih piggy bank, the biggest source of income is from privately owned congregations, this mosque is family-owned so the most is from the family of the founder of the mosque (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

Fund Expenditures

Expenditures every Sunday, namely for cleaning, Khotib, and other expenses such as electricity, but from these expenses the benefits can be seen where the condition of the mosque is much better and other facilities such as cabinets, mukenah and others are increasingly complete, actually there are also many programs that have been planned but have not been achieved because the source of funds owned is still very limited, even mosque funds are only used for mosque operations and are not distributed to business people who live around the mosque (Interview result of the Chairman of the Baitur Rahim Mosque, May 4, 2023).

Routine mosque expenses are paying janitors, khotib, water, electricity and other expenses, even though these expenses provide benefits such as the mosque being better in terms of facilities and buildings (Interview with the Secretary of the Baitur Rahim Mosque, May 5, 2023).

There are expenses for cleaning, Khotib, electricity and others, as for the benefits felt, namely the mosque is much cleaner, then the da'wah continues and breaking the fast together for 1 full month (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

4) Annur Baiti Zaman Mosque

Fund Raising

The source of funds received at the Annur Baiti Zaman Mosque is from regular donors, then there are also some outsiders, if the biggest income is not settled depending on the donor because there is billing for regular donors such as Rp 2,000,000, Rp 1,000,000, Rp 500. 000 and so on, as long as this mosque was built there has never been assistance from the government, but there was once a lecturer who made a donation in the form of building materials, the source of funds in the month of Ramadan is also from the tarwih piggy bank then there is also the Amalia ramadhan fund (Interview with the Head of the Annur Biti Zaman Mosque, April 2, 2023).

The source of income for the mosque is from the congregation, both from donations, charity boxes every Friday but the biggest source of income is from regular donors because every month around Rp. 100,000 is set aside (Interview with the Secretary of the Annur Biti Zaman Mosque, May 1, 2023).

The source of the mosque's income is from the community and there has never been a single large agency or government that has been touched to provide financial assistance, the mosque's biggest income is obtained during the month of Ramadan (Interview with the Treasurer of the Annur Biti Zaman Mosque, April 8, 2023).

Fund Expenditure

Expenditures at the Annur Baiti Zaman Mosque, namely first for the success of the mosque every two weeks given to the mosque marbot of IDR 50,000 for 2 weeks, transferring the Friday Khotib of IDR 100,000 and other routine expenses (Interview with the Head of the Annur Biti Zaman Mosque, April 2, 2023).

Mosque expenditures are used to pay preachers, electricity and water, and other routine expenses, as for the benefits of mosque expenditures so far, namely as seen now in the mosque that all the people around the mosque can enjoy it, mosque funds are also only used for mosque needs and have not been channeled to business people (Interview result of the Secretary of the Annur Biti Zaman Mosque, May 1, 2023).

The expenditure of the Annur Baiti Zaman Mosque is for mosque renovations, repainting or perhaps the construction of the Baitul Qur'an and the secretariat of the funds issued, while the benefits achieved are actually a lot, such as the community feeling comfortable and feeling that the mosque funds are well managed (Interview results of the Treasurer of the Annur Biti Zaman Mosque, April 8, 2023).

5) Maryam Mosque

Fund Raising

The source of income at the Maryam Mosque is from the community, both the community around the mosque or the community outside, while the construction of the mosque is assistance from abroad and the repair of the mosque from community self-help, for the source of income in the month of Ramadan also from tarwih piggy banks, infaq and so on (Interview with the Chairperson of the Maryam Mosque, April 2, 2023).

The income is from congregational donations, there used to be donors but it only lasted a few months and did not continue until now and there has been development assistance from abroad but the mosque land is family waqf land and so far after the formation of management has not received assistance from the government (Interview result of Maryam Mosque Secretary, April 2, 2023).

Sources of income such as every Friday the contents of the piggy bank charity box averaged only Rp. 500,000 per Friday but the management did not stop looking for outside funds for the mosque until PHBI (Islamic Holidays Committee) donated funds of Rp. 1,500,000 for the Maryam Mosque (Interview with Maryam Mosque Treasurer, May 1, 2023).

Pengeluaran Dana

Pengeluaran di Masjid Maryam digunakan untuk transfer penceramah baik itu penceramah khutbah Jumat maupun tarwih, pemeliharaan kebersihan yang di berikan setiap hari Jumat, keperluan-keperluan masjid lainnya seperti listrik dan air, adapun hasil yang dicapai dari pengeluaran masjid diantaranya, masjid bertambah bersih, bangunannya terpelihara dan jamaah merasa senang karena kebersihan dan kesejukannya, sejauh ini dana masjid hanya digunakan untuk operasional dan pembangunan masjid, dana masjid belum digunakan untuk kegiatan pemberdayaan ekonomi masyarakat (Hasil wawancara Ketua Masjid Maryam, 2 April 2023).

Pengeluaran-pengeluaran rutin misalnya untuk mukafah ustadz yang setiap Jumat, jasa untuk pihak kebersihan, pengeluaran dana masjid hanya diperuntukkan untuk operasional dan pembangunan masjid dan untuk disalurkan ke pelaku bisnis tidak pernah karena masjid

Maryam masih kecil dan anggarannya juga sedikit (Hasil wawancara Sekretaris Masjid Maryam, 2 April 2023).

Dana yang dikeluarkan di Masjid Maryam digunakan untuk biaya rutin seperti membayar intensif penceramah Jumat dan untuk kebersihan setiap sepekan, dana yang dikeluarkan ini sudah kelihatan bahwasanya masjid sudah jauh lebih bagus dibanding dulu dan dana masjid ini belum disalurkan ke pelaku bisnis karena dana masjid masih kecil (Hasil wawancara Bendahara Masjid Maryam, 1 Mei 2023).

6) Al-Matswa Mosque

Fund Raising

The income at the Al-Matswa Mosque comes from donors, donors every Ramadan and for donors every month depending on while there has been no assistance from the government until now, in the month of Ramadan usually the funds collected depend on the piggy bank while the piggy bank is only around Rp. 300,000 per night (Interview with the Secretary of the Al-Matswa Mosque, April 8, 2023).

The source of income for the mosque is from the congregation, as for the source of income in the month of Ramadan, namely from Amalia Ramadan and Tarwih piggy banks, the mosque also collects and distributes zakat fitrah but it is immediately distributed before the Eid prayer (Interview result of Al-Matswa Mosque Treasurer, April 2, 2023).

Fund Expenditure

Al-Matswa Mosque expenses in a month are paying for lights, cleaning and transferring preachers but from the funds spent there are many results that have been achieved, meaning that there are many changes from the congregation when bringing in preachers who can really foster the congregation, congregational funds are also only used for mosque operations and repairs and have not been channeled for economic empowerment such as through business people who live around the mosque (Interview with the Secretary of the Al-Matswa Mosque, April 8, 2023).

Mosque expenditures are used for routine costs every Friday, the cost of activities for commemorating Islamic holidays and TPA activities from the results of mosque expenditures, the first benefit is obtained for the sermon every Friday, the transfer for the preacher and for the community will feel that the mosque really exists and the mosque feels alive, Islamic holidays there are activities that can be felt by the community, the Al-Matswa Mosque does not channel its mosque funds to business people but if there are people who need a short time to be returned the management provides for example such as temporary loans (Interview result of Al-Matswa Mosque Treasurer, April 2, 2023).

7) Nurannashr Limbung Mosque

Fund Raising

The source of income for the Nurannashr Limbung Mosque is only from community self-help but at the beginning of the construction of the mosque was assistance from abroad, namely Saudi Arabia, then continued by the community who provided assistance for tiles, while from the government it has never been, the month of Ramadan the source of the mosque's income also comes from Amalia Ramadan collected from the community (Interview results of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023).

The source of the mosque's income from the community, the month of Ramadan the source of the mosque's income also comes from Amalia Ramadan (Interview result of the Secretary of the Nurannashr Limbung Mosque, April 8, 2023).

The income of mosque funds comes entirely from the community, such as through the Friday piggy bank and there is an Amalia infaq in the month of Ramadan (Interview with the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

Expenditure of Funds

Expenditures at the Nurunnashr Limbung Mosque are in accordance with the needs of activities, namely the transfer of Khotib, the transfer of tarwih preachers during the fasting month, the need for drinking water for worshipers who break the fast and sometimes used for mosque construction, from mosque expenditures the benefits achieved are numerous starting from the expansion of the mosque, the construction of minarets, system improvements and so on (Interview results of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023).

Expenditures vary according to the needs of the mosque and from the expenditure so far the programmed has always gone well and what the community wants will try to be fulfilled (Interview with the Secretary of the Nurannashr Limbung Mosque, April 8, 2023).

Expenditures at the Nurunnashr Limbung Mosque such as electricity, preachers in the month of Ramadan, imams and so on, the benefits that have been felt from mosque expenses can be seen from the mosque building which has started to be good (Interview results of the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

c. Internal Control

1) Limbung Great Mosque

Procedures for Money In and Out

Recording income and expenses must be accompanied by evidence such as notes or receipts and all are in the treasury (Interview result of the Head of the Limbung Great Mosque, April 30, 2023). Receipt must indeed be accompanied by evidence (Interview result of the Secretary of the Limbung Grand Mosque, May 4, 2023). Recording income and expenses must be accompanied by a note, because at any time besides the chairman of the foundation checking, the congregation also questions (Interview results of the Limbung Big Mosque Treasurer, April 16, 2023).

Financial Reporting

The recording of financial reports at the Limbung Grand Mosque is carried out every day but the reporting is every Friday so before Friday prayers it has been delivered on the pulpit daily income and expenses are all delivered and other reporting as well as donor boards do not exist because now it is modern, namely by using displays so that income, expenses and mosque balances are on the screen so that worshipers can see at any time, The congregation must know financial reports because the congregation is the biggest contribution to the mosque so they must know what the funds they give are used for, even though the mosque's financial reports are still manual and there is no reference in the mosque's financial report writing system but the treasurer is good and has detailed reporting (Interview results of the Chairman of the Limbung Great Mosque, April 30, 2023).

Reporting of mosque funds is carried out every time a meeting is held between the management and almost every week there is an evaluation with the relevant administrators, be it an evaluation between the chairman, treasurer and secretary as well as members who handle specifically the field of da'wah (Interview result of the Secretary of the Limbung Great Mosque, May 4, 2023).

The recording carried out by the treasurer every day, after one week it is then reported through Friday prayers after that every year an annual report is also made as an accountability to the congregation, the management reports directly where the source is from, for example from the piggy bank per week, what the expenditure is for, This is done considering that the financial

statements must be known by the congregation because the source is from the congregation so the congregation must know that is why every week it must be reported and recorded through the bulletin board, for the writing itself the Limbung Great Mosque does not have a reference in preparing financial reports and recording the reporting is only about income and expenses (Interview with the Treasurer of the Limbung Great Mosque, April 16, 2023).

Budget Evaluation

The Limbung Grand Mosque has often conducted budget evaluations (Interview result of the Head of the Limbung Grand Mosque, April 30, 2023). Budget evaluation is carried out if the mosque gets financial assistance, the management will evaluate and what it is intended for (Interview result of the Secretary of the Limbung Big Mosque, May 4, 2023). Budget evaluations have often been carried out since this new management was never done before (Interview results of the Limbung Big Mosque Treasurer, April 16, 2023).

Audit Implementation

The Limbung Great Mosque conducts internal audits between administrators (Interview result of the Head of the Limbung Great Mosque, April 30, 2023). There has been no external audit, but the internal audit of the management tries to provide every meeting (Interview result of the Secretary of the Limbung Big Mosque, May 4, 2023). The mosque's financial report has gone through an internal audit stage through the Head of the foundation, so every 6 months it is checked (Interview result of the Limbung Big Mosque Treasurer, April 16, 2023).

2) Jami' Al-Barakah Mosque

Procedures for Money In and Out

The procedure for recording mosque income and expenses uses evidence in the form of notes or receipts submitted to the treasurer (Interview result of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023). All incoming and outgoing funds must be accompanied by evidence and it is in the treasury because it is the treasurer's job (Interview result of the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023). Income and expenditure are indeed accompanied by evidence (Interview results of the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

Financial Reporting

Recording and reporting of mosque funds is carried out every Friday and will also be conveyed through the donor board and announced before the Friday prayer on the pulpit and for writing the mosque's own financial report has not used any rules or guidelines for writing (Interview results of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023). Recording and reporting of funds will be carried out every Friday before Friday prayers and there are also on the donor board, for financial reports recorded without following government regulations or other writing guidelines (Interview results of the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023). Recording is carried out every Friday and reporting is submitted via the donor board which is recorded and then announced also before Friday, before the Khotib rises to the pulpit, while the writing of the mosque's financial report is still made manually without following government regulations (Interview with the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

Budget Evaluation

Regarding the evaluation of the mosque budget, the evaluation is carried out every time Ramadan enters, all of which are calculated and recorded regarding the amount of funds obtained and how many funds want to be spent (Interview result of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023). The Jami'Al-Barakah Mosque has conducted a budget evaluation (Interview with the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023). The

evaluation is carried out but not every month, only once a month or every 3 months (Interview results of the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

Audit Implementation

The Jami' Al-Barakah Mosque has conducted an internal audit (Interview result of the Chairman of the Jami' Al-Barakah Mosque, April 30, 2023). The implementation of external audits has never been carried out, only the mosque conducts internal audits (Interview result of the Secretary of the Jami' Al-Barakah Mosque, May 13, 2023). So far, it has been audited and recorded (Interview result of the Treasurer of the Jami' Al-Barakah Mosque, May 5, 2023).

3) Baitur Rahim Mosque

Procedures for Money In and Out

Recording income and expenses must be accompanied by evidence and it is in the treasury (Interview result of the Chairman of the Baitur Rahim Mosque, May 4, 2023). The Secretary of the Baitur Rahim Mosque also said that it must be accompanied by evidence (Interview result of the Secretary of the Baitur Rahim Mosque, May 5, 2023). There is a note or receipt (Interview result of Baitur Rahim Mosque Treasurer, May 5, 2023).

Financial Reporting

Recording and reporting of mosque funds is carried out every Friday and announced before Friday prayers, there used to be a donor board but it was ineffective so it was only announced every Friday, for the mosque's financial report itself has not used a writing system according to any rules or guidelines (Interview results of the Chairman of the Baitur Rahim Mosque, May 4, 2023). Recording and reporting of mosque funds is carried out every Friday and financial reporting is still made manually (Interview result of Baitur Rahim Mosque Secretary, May 5, 2023). The mosque's financial report is reported every Sunday and we do the recording every day, the Baitur Rahim Mosque also has a group for administrators so in addition to reporting every Friday on the pulpit the management also reports in the group (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

Budget Evaluation

The Baitur Rahim Mosque has never conducted a budget evaluation because the mosque's finances are still very small (Interview result of the Chairman of the Baitur Rahim Mosque, May 4, 2023). Budget evaluation has never been carried out (Interview result of Baitur Rahim Mosque Secretary, May 5, 2023). There has been no budget evaluation activity (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

Audit Implementation

The Bitur Rahim Mosque has not conducted an audit because the funds owned are still small so even if it is not audited it is visible (Interview result of the Chairperson of the Baitur Rahim Mosque, May 4, 2023). The audit has not been carried out (Interview result of the Secretary of the Baitur Rahim Mosque, May 5, 2023). The mosque does not conduct audits, only accountability to the chairman and other administrators (Interview results of the Baitur Rahim Mosque Treasurer, May 5, 2023).

4) Annur Baiti Zaman Mosque

Procedures for Money In and Out

The procedure for recording income and expenses at the Annur Baiti Zaman Mosque is accompanied by evidence such as notes or receipts and is in the treasurer, the treasurer who records mosque expenses, both Friday and monthly expenses (Interview results of the Chairman of the Annur Baiti Zaman Mosque, April 2, 2023). All must be accompanied by evidence because the community asks, especially if there are people who protest to the mosque management (Interview with the Secretary of the Annur Baiti Zaman Mosque, May 1, 2023).

Every expenditure that comes in or out is really made receipts and notes (Interview result of the Treasurer of the Annur Baiti Zaman Mosque, April 8, 2023).

Financial Reporting

Recording and reporting of mosque funds is carried out by the treasurer every Friday and every month if the piggy bank is every Friday but if the monthly donor, the submission of financial reports is also carried out every week on the pulpit before entering Friday prayers while for recording mosque financial reports has not used any writing rules (Interview results of the Chairman of the Annur Baiti Zaman Mosque, April 2, 2023). Reporting is submitted before entering Friday prayers, it is conveyed that how much income is spent on what and there is also a mosque donor board but it seems that the donor board has never been updated (Interview result of the Secretary of the Annur Baiti Zaman Mosque, May 1, 2023). Reporting on mosque finances there is reporting for every Sunday, every month or every three months and there is even recording and reporting every year, while for the submission of financial reports is carried out every Friday before Friday prayers but for writing financial reports the treasurer does not know other writing rules so financial reports are only about mosque income and expenses (Interview results of the Treasurer of the Annur Baiti Zaman Mosque, April 8, 2023).

Budget Evaluation

The Annur Baiti Zaman Mosque has never conducted a budget evaluation (Interview result of the Chairman of the Annur Baiti Zaman Mosque, April 2, 2023). The budget evaluation has never been carried out by the management itself who is directly involved (Interview results of the Secretary of the Annur Baiti Zaman Mosque, May 1, 2023). The budget evaluation at the Annur Baiti Zaman Mosque has not been carried out, only the construction of all budgets is shown (Interview results of the Treasurer of the Annur Baiti Zaman Mosque, April 8, 2023).

Audit Implementation

The Annur Baiti Zaman Mosque only conducts internal audits by reporting even if there is a meeting or annual meeting, an LPJ report will be submitted to the mosque management (Interview result of the Chairman of the Annur Baiti Zaman Mosque, April 2, 2023). The audit is only carried out internally between the mosque management (Interview result of the Secretary of the Annur Baiti Zaman Mosque, May 1, 2023). The implementation of the audit is indeed every month the treasurer makes input so that every year the management recaps what comes in and the expenses as well, after which the results will be distributed to each of the administrators and community leaders who live around the mosque (Interview results of the Treasurer of the Annur Baiti Zaman Mosque, April 8, 2023).

5) Maryam Mosque

Procedures for Money In and Out

The procedure for recording income and expenses at the Maryam Mosque is accompanied by evidence such as receipts and given to the mosque treasurer (Interview result of the Chairperson of the Maryam Mosque, April 2, 2023). Income and expenses must be accompanied by evidence, all of which are the duties and responsibilities of the treasurer, such as expenses, always include a note (Interview result of Maryam Mosque Secretary, April 2, 2023). People who donate do not have a note but every purchase must use a note but if the shop does not provide a note it will be written manually (Interview result of Maryam Mosque Treasurer, May 1, 2023).

Financial Reporting

Recording and reporting of mosque funds is carried out every Friday, reporting on mosque funds will be announced before the preacher goes up to the pulpit and there are also reports on the running board, while the writing of financial reports has not been guided by any writing

rules (Interview result of the Chairperson of the Maryam Mosque, April 2, 2023). Every Friday it is announced in front of the congregation before the Friday prayer about income, expenses while the new donor board is about to be made (Interview result of Maryam Mosque Secretary, April 2, 2023). Recording financial reports will be recorded every time funds come in for the donor board does not yet exist so only every Friday prayer is conveyed how much income if there is a donation from where all are read out, financial reports are also recorded manually income and expenses (Interview result of Maryam Mosque Treasurer, May 1, 2023).

Budget Evaluation

Maryam Mosque has never conducted a budget evaluation (Interview result of Maryam Mosque Chairperson, April 2, 2023). Evaluation has never been done, only the management talks / chats about the budget, for example when they want to hold activities or when the community proposes to add facilities (Interview result of Maryam Mosque Secretary, April 2, 2023). No evaluation has ever been carried out (Interview result of Maryam Mosque Treasurer, May 1, 2023).

Audit Implementation

Audits at the Maryam Mosque have not been carried out (Interview result of the Chairperson of the Maryam Mosque, April 2, 2023). The management at the Maryam Mosque is still a new management, it has only been formed for one year so audits have never been carried out (Interview result of Maryam Mosque Secretary, April 2, 2023). There is no audit of the management at the Maryam Mosque, only direct meetings (Interview result of Maryam Mosque Treasurer, May 1, 2023).

6) Masjid Al-Matswa

Procedures for Money In and Out

Recording income and expenditure at Al-Matswa Mosque is accompanied by evidence (Interview with the Secretary of Al-Matswa Mosque, April 8, 2023). There must be evidence, but for routine expenses, because fellow administrators already trust each other, there does not have to be a receipt given to, for example, a lecturer transfer, just say that the routine costs are so much, the costs for TPA children are so much, the cost of commemorating Islamic holidays is so much that no one uses proof of payment, which is clear that they believe that it is true what is conveyed (Interview result of Al-Matswa Mosque Treasurer, April 2, 2023).

Financial Reporting

Recording and reporting of Al-Matswa Mosque funds is carried out every week and reporting is submitted directly every Friday and writing financial reports has not used any rules or guidelines (Interview result of Al-Matswa Mosque Secretary, April 8, 2023). So far, the management only reports every Friday on income and expenses and what expenses and income from where, for the time being the submission of financial reports is carried out before the Khotib rises to the pulpit for Friday prayers while the management before making a donor board, writing financial reports at the Al-Matswa Mosque also does not yet have writing guidelines and is only made in a simple manner (Interview results of the Al-Matswa Mosque Treasurer, April 2, 2023).

Budget Evaluation

Al-Matswa Mosque has never conducted a budget evaluation (Interview result of Al-Matswa Mosque Secretary, April 8, 2023). Budget evaluation is sufficient to see how the financial situation is (Interview result of Al-Matswa Mosque Treasurer, April 2, 2023).

Audit Implementation

The implementation of audits on financial management at the Al-Matswa Mosque has not gone through the audit stage either internally or externally (Interview result of Al-Matswa Mosque

Secretary, April 8, 2023). The implementation of the audit has not been carried out so far, which is clear that the congregation believes what the management has written down and what the management has read on Friday (Interview results of the Al-Matswa Mosque Treasurer, April 2, 2023).

7) Nurannashr Limbung Mosque

Money In and Out Procedures

Income and expenditure at the Nurannashr Limbung Mosque must be accompanied by evidence such as notes or receipts even though there is no note that shopping must be signed by the treasurer (Interview result of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023). Recording income and expenses must be accompanied by receipts (Interview with the Secretary of the Nurannashr Limbung Mosque, April 8, 2023). Every expenditure of whatever is needed is given receipts and notes (Interview results of the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

Financial Reporting

Financial reporting at the Nurannashr Limbung Mosque is carried out every Friday read out by the mosque treasurer at the pulpit before prayer while for the creation of a new board of donors the board is planning and for recording financial reports is still made manually and has not been guided by any rules (Interview results of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023). Every Friday the mosque's reporting is announced to the community after Friday prayers or before Friday prayers depending on the condition of the congregation (Interview result of the Secretary of the Nurannashr Limbung Mosque, April 8, 2023). The record report is carried out every Friday a report is held to the community and for the donor board there is no only through the ledger recording expenses and income (Interview results of the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

Budget Evaluation

The Nurannashr Limbung Mosque has often conducted budget evaluations (Interview results of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023). Budget evaluation after the work is completed, a budget evaluation is carried out and reported to the community (Interview results of the Secretary of the Nurannashr Limbung Mosque, April 8, 2023). The management continues to evaluate the budget (Interview results of the Nurannashr Limbung Mosque Treasurer, April 8, 2023).

Audit Implementation

The Nurannashr Limbung Mosque makes advisory boards, coaches including the chairman, advisors and coaches who always check the treasurer's finances (Interview results of the Chairman of the Nurannashr Limbung Mosque, April 8, 2023). The audit is carried out internally only (Interview result of the Secretary of the Nurannashr Limbung Mosque, April 8, 2023). The mosque conducts audits but only limited to the management (Interview results of the Treasurer of the Nurannashr Limbung Mosque, April 8, 2023).

Discussion

This research can show how the practice of mosque financial management in Limbung Village, Bajeng District, Gowa Regency, starting from budget planning, fund management, to internal control.

1) Budget Planning

The first component in mosque financial management is mosque budget planning. This study found that only the Limbung Grand Mosque conducts regular budget plans, while others only carry out budget plans for every development activity, just like the results of research conducted by (Agustana, 2017). In fact, there are also mosques in Limbung Village that do not carry out budget plans at all because of the small mosque cash funds / balances.

2) Fund Management

The source of funds is dominated by Friday infaq (Fahmi Rizqi Anfanni, 2017) as well as the mosque in the limbung village where the largest source of funds is from Friday infaq and other income is also available from regular donors while in the month of Ramadan there are celengan tarwih and amalia Ramadan which totals tens of millions per Ramadan while there are also mosques in the limbung village that have the ability to produce independent businesses as another source of income, namely the Big Limbung Mosque by renting out 3 ambulances and 2 garbage cars. Apart from being an independent business, this program can also actually help the surrounding community because the benefits will also return to themselves. There are now around 700 people who pay Rp 50,000 every month and this is already a considerable amount of income for the mosque. This can be an example for other mosques that should no longer depend on congregational donations, but they should try to find other alternative sources, for example by renting out land or creating a kind of shop house that can help the mosque's finances.

The use of funds that is still a routine expense is the mosque's operational costs while the largest use of funds is regarding the construction and physical maintenance of the mosque. However, there is still 1 mosque that uses its funds for economic empowerment programs, as from the results of research conducted by (Pradesyah Riyan 2021) that mosque financial management has not been effective, where there are still many flows of using mosque cash only for mosque operational needs without being developed for the empowerment of the people.

The mosque in Limbung Village has been able to manage mosque funds properly, this can be seen from the mosque's financial report where mosque expenses are actually used for the needs of the mosque for the convenience of worshipers both in terms of buildings, facilities and mosque cleanliness which is better.

3) Internal Control

Regarding internal control, many previous researchers have done, including the findings made by (Syahfitri Dian Intan, 2019) that financial reports still use a simple format in the form of financial accountability reports. (Fahmi Rizqi Anfanni, 2017) most mosques have not conducted a scaled budget evaluation.

Delegation of duties as part of internal control has been carried out in mosques in Limbung Village, the results showed that all financial responsibility in the mosque is given by the mosque treasurer.

Recording the income and expenses of the mosque in Limbung Village has been accompanied by evidence such as notes or receipts even though routine expenses or those with small amounts are not accompanied by notes / receipts but only verbally between mosque administrators.

Mosque financial reporting in Limbung Village is carried out every Friday where mosque administrators report their mosque funds by announcing the mosque's financial report on the pulpit before performing Friday prayers and one mosque, namely the Jami Al-Barakah Mosque, which still has an active financial report board and continues to be updated every Friday while other mosques do not have a donor board like that because they consider the display to be sufficient to provide information about the mosque's financial statements while recording financial reports is carried out most regularly every Friday and some mosques also report annually as a form of accountability of the mosque management. The recording of financial reports for all mosques in Limbung Village is still manual and not guided by government regulations or other writing rules.

Budget evaluation has not been carried out by many mosques in Limbung Village because the mosque also does not carry out a budget plan so there is nothing that needs to be evaluated, while for audits there are already 4 mosques, namely the Limbung Grand Mosque, Jami 'Al-Barakah

Mosque, Annur Baiti Zaman Mosque and Nurannashr Limbung Mosque which conduct internal audits where the mosque's financial reports that have been made by the treasurer are then checked by the head of the mosque management.

CONCLUSION

This study aims to describe the practice of mosque financial management in Limbung Village, Bajeng District, Gowa Regency. Based on the results of research and discussion, it can be concluded that the practice of mosque financial management is divided into three parts, namely budget planning, fund management, and internal control. The Limbung Grand Mosque is the only mosque in Limbung Village that conducts regular budget plans. Fund management is dominated by Friday infaq income, although there are mosques that have independent businesses and that can help and increase the amount of mosque revenue, the expenditure of mosque funds is mostly used for mosque operations and the construction and physical maintenance of the mosque, although there are also mosques that use their funds for economic empowerment.

Internal control, in all mosques in the limbung village, the mosque treasurer has full responsibility for the mosque's financial reports and all mosques have used evidence such as notes / receipts for recording and reporting their finances. The mosque in Limbung Village records every Friday and some make it every year as proof of the mosque's accountability and the reporting of mosque funds is submitted every Friday before Friday prayers. This is proof that the mosque is transparent in recording and reporting its mosque funds to the congregation even though the mosque's financial records are still made manually and simply. Regarding budget evaluation, it is only carried out by several mosques in Limbung Village and even then it is carried out when there are major activities, and the audit is carried out internally between the treasurer and the head of the mosque.

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