Jurnal Masharif al-Syariah: Jurnal Ekonomi dan Perbankan Syariah
ISSN: 2527 - 6344 (Printed), ISSN: 2580 - 5800 (Online)
Accredited No. 204/E/KPT/2022
DOI: https://doi.org/10.30651/jms.v11i4.31893
Volume 11, No. 2, 2026 (553 - 562)
Received 17 May 2026, Accepted 21 May 2026, Published Online: 26 May 2026

GRANT FUND MANAGEMENT AT FADHLUL A'ZIM MOSQUE, BENGKULU CITY: AN ISLAMIC ACCOUNTING PERSPECTIVE

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Abstract

This study aims to analyze the management of grant funds at Fadhlul A'zim Mosque in Bengkulu City from the perspective of Islamic accounting. The research focuses on the processes of planning, receiving, utilizing, and reporting grant funds, as well as the implementation of Islamic values such as trustworthiness, honesty, transparency, and accountability in mosque financial management. This study employed a qualitative approach using a case study method. Data were collected through observation, in-depth interviews, and documentation involving mosque administrators, congregants, and related parties. Data analysis was conducted using the Miles and Huberman interactive model consisting of data reduction, data presentation, and conclusion drawing. The results indicate that the management of grant funds at Fadhlul A'zim Mosque has been carried out regularly through deliberation, proposal preparation, phased fund disbursement, allocation of funds for mosque development, and preparation of accountability reports. Islamic values have been implemented through transparency in financial information and the appropriate use of funds according to predetermined objectives. However, the financial recording and reporting system is still relatively simple and has not fully complied with PSAK No. 45 concerning non-profit financial reporting standards. Therefore, improvements in accounting systems and financial reporting practices are needed to achieve more professional, transparent, and Sharia-compliant grant fund management.

Keywords: Grant funds, Islamic accounting, accountability, transparency, mosque.

1. Introduction

The mosque is institution social religious that has role strategic in life Muslims. In addition to functioning as place carrying out worship, mosques also become center activity social, education, preaching, and empowerment economy society. In operate function said, the mosque needs support management good finances so that all activity can walk in a way effective and sustainable. Source general mosque funding originate from society, such as infaq, alms, zakat, waqf, and grants, all of which nature trustworthy and must accountable in a way transparent to congregation and party funders (Hidayat et al., 2024). Therefore that, the management of mosque funds is not only need ability administrative, but also implementation values appropriate ethics and spirituality with sharia principles.

In In practice, the management of mosque funds in Indonesia is still face various problems, especially in aspect recording and reporting finance. Many mosques still exist use system recording simple in the form of cash inflow and cash outflow reports without existence system structured accounting. Conditions the cause information financial statements presented Not yet capable give description comprehensive about position finance and use of funds comprehensive. In addition, the limitations system recording can also be done influence level transparency and accountability fund management to society (Pratama, 2018).

Study previously show that practice accountability mosque finances in general Still informal and not yet fully referring to standards reporting organization non-profit. Research conducted at the Al- Mujibah Mosque in Samarinda show that mechanism accountability management finance more Lots done through internal documentation and delivery information in a way simple to congregation. Although mark trust and responsibility answer has implemented by the mosque administrators, not yet existence system systematic reporting causing the evaluation and monitoring process use of funds becomes less than optimal (Hidayat et al., 2024). Conditions This show that strengthening system reporting mosque finances are still become important needs.

In perspective sharia accounting, management finance institution religious No only viewed as activity administrative, but also as form moral and spiritual responsibility. Any funds received must managed based on sharia principles such as trustworthiness, honesty, justice, transparency, and accountability. Principles the aim ensure that the funds are used in accordance with objective his gift and can accountable to public and Allah SWT as form implementation trust (Triyuwono, 2015). With Thus, the implementation sharia accounting in mosque fund management is very important For building governance professional and integrated finance.

Implementation principle sharia accounting is also in line with effort implementation standard reporting organization non-profit such as PSAK No. 45. Standard the emphasize importance compilation report systematic, transparent and accountable finances understood by the interested parties. In the context of the

mosque as organization non-profit based religious, implementation standard good reporting will help increase quality information finance and strengthen trust public to management of funds carried out by mosque administrators (Sugiyono, 2013).

Although study about sharia accounting in institutions religious has Lots done, partly big study Still focuses on the management of zakat, infak, and alms funds. Research that is specifically special discuss management of grant funds at mosques is still relatively limited. In fact, grant funds own different characteristics compared to other sources of funding Because its use bound to a goal certain in accordance trust giver grant. Because of that that, grant funds need system better recording and accountability specific for its use can monitored in a way clear and measurable (Mohamed et al., 2018).

A number of study show that grant funds in mosques are often combined with operational funds other without existence separation clear recording. Conditions This potential cause ambiguity in use of funds and complicates the financial evaluation and audit process. In addition, the lack of separation recording can also be done reduce effectiveness supervision to suitability use of funds with objective grants that have been determined. Therefore that, is necessary system better management of grant funds structured and appropriate with principle sharia accounting for accountability and transparency fund management can awake with good (Pratama, 2018).

Fadhlul Mosque A'zim in Bengkulu City is one of the mosques that received grant funds For support development facilities and activities religious. As institution recipient of public funds, Fadhlul Mosque A'zim own not quite enough answer For manage the funds in a way professional and appropriate with Sharia principles. Management of grant funds at this mosque includes the process of receiving, recording, using, and reporting funds carried out by mosque administrators. management the become interesting For reviewed Because can give description about implementation sharia accounting in context management mosque finances.

Study This use approach qualitative with method studies case For get deep understanding about practice management of grant funds at the Fadhlul Mosque A'zim. Approach This chosen Because allows researchers understand phenomenon in a way contextual based on experiences and views of the informants involved direct in grant fund management. Through approach said, research expected capable describe in a way real How principles sharia accounting is applied in grant fund management as well as identify obstacles faced in practice.

Based on phenomenon empirical and gaps research that has been described, research This important done For analyze management of grant funds at the Fadhlul Mosque A'zim in perspective Islamic accounting research This expected can give contribution theoretical for development study sharia accounting, in particular related grant fund management in organizations religious. In addition, research this is also expected can give recommendation practical for mosque administrators and government area in increase transparency, accountability, and quality of governance mosque finances in general sustainable (Mohamed et al., 2018).

Definition and Characteristics of Grant Funds

Grant funds is one of the form assistance provided by the government, institutions, and party certain to recipient grant For support program implementation or activities that are of a nature social, educational, religious, and community. Grants can given in in the form of money, goods, or services that are used has determined in a way specific in accordance with objective giving assistance. In context government area, grant funds become part from Budget Regional Income and Expenditure (APBD) allocated For support activities that provide benefit for public area. Grant funds nature No mandatory, no binding, and not done in a way continously so that its use must truly in accordance with needs and provisions that have been determined by the provider grant (Regulation) Government Number 12 of 2019).

Regulation about grant fund management arranged in various policy government, one of them Regulation Governor of Bengkulu Regulation Number 38 of 2021 concerning Procedures for Budgeting, Implementation, Administration, Accountability, and Reporting Grant Shopping. Regulations the explain that the grant fund management process must done in a way systematic start from stage proposal, verification, budgeting, up to reporting and evaluation use of funds. Arrangements the aims to ensure that grant funds can used in a way effective, efficient and precise target in accordance with priority development area as well as support achievement indicator performance government region (Government Bengkulu Province, 2021).

In in practice, grants own a number of form, namely cash grant, grant goods and grants services. Cash grants are usually used For financing programs and activities certain, whereas grant goods can in the form of help facility physique or supporting equipment activity organization. As for the grant service can in the form of help technical, education, training, and research aimed at increase capacity recipient grant. Third form grant the own different characteristics, but all of it need system clear management and accountability so that the benefits can felt optimally by the community (Ministry of Home Affairs, 2019).

Grant funds to institutions religious like a mosque has a very important role in support development worship facilities and implementation activity social religious. Mosque as organization non-profit generally get source funding from public through donations, alms, zakat, and grants. Therefore that, the management of grant funds at the mosque is not only related with aspect administrative, but also concerns trust and confidence public to mosque administrators. Use of grant funds must done in a way transparent so as not to cause suspicion or distrust from congregation and party funders (Hidayat et al., 2024).

Grant fund management is also related close with principle accountability in organization non-profit. Recipient grant must ensure that the funds received used in accordance with goals that have been determined and can accountable through report clear finances. In mosque context, report finance become means important For give information to congregation about source receipt and use of funds. With existence

report good finance, society can know to what extent grant funds utilized For support mosque activities and construction (Pratama, 2018).

Based on characteristics said, management of grant funds need system good administration and supervision so that the use of funds can be walk in a way effective and appropriate with principles of proper governance. Mosque administrators are required to For own ability in do recording, reporting and control finances so that grant funds can used optimally and give real benefits for society. With Thus, the management of grant funds No only become not quite enough answer administrative, but also form moral and spiritual responsibility to society and Allah SWT (Mohamed et al., 2018).

Management of Grant Funds in Perspective Sharia Accounting

Grant fund management in perspective Islamic accounting emphasizes importance implementation Islamic values in every activity finance organization. Sharia accounting does not only functioning as tool recording transactions, but also as form accountability to Allah SWT and society. Therefore that, every fund received by the institution religious like a mosque must managed based on principle trustworthiness, honesty, justice, transparency and responsibility answer. Principles the become base in realizing governance professional and appropriate finance with Islamic law (Triyuwono, 2015).

In grant fund management, recipients grant required For fulfil various provisions that have been determined by the provider grants, such as objective use of funds, mechanisms reporting and accountability use of funds. Therefore that, management of grant funds requires a structured process start from stage planning, implementation, to reporting. Stage planning done For determine priority needs and goals use of funds, while stage implementation emphasize importance transparency and accountability in use of funds to suit with goals that have been agreed (Sugiyono, 2013).

Implementation principle transparency in grant fund management be one of aspect important in guard trust society. Transparency done through openness information about receipt and use of funds to congregation and party giver grants. Information the can delivered through report finance, board mosque information, and publication media others. With existence transparency, society can know how grant funds used and to what extent the funds are give benefit for mosque activities (Mahardika et al., 2022).

Besides transparency, accountability is also a principle main in grant fund management. Accountability is form accountability administrator to the mandate that has been given by the community and givers grants. Mosque administrators are required to compile report clear and accessible finances accountable for all activity finance can monitored and evaluated in a way objective. In Islam, accountability No only own horizontal dimension to human, but also dimensions vertical to Allah SWT as owner trust highest (Khairaturrahmi & Ibrahim, 2020).

The concept of Sharia Enterprise Theory (SET) explains that organization sharia-based has not quite enough more answers wide compared to organization

conventional. Organizations do not only responsible answer to owner or donors, but also to society, environment, and Allah SWT. In context management of mosque grant funds, implementation mark trust become element the main thing that must be realized in form honest, fair and appropriate fund management with objective giving grant. With Thus, the management of grant funds No only aspect - oriented administratively, but also on the achievement spiritual and social values (Triyuwono, 2015).

For increase quality grant fund management, organization non-profit like mosques are also necessary apply standard reporting appropriate finances with PSAK No. 45 concerning Reporting Nonprofit Organization Finance. Standards the arrange compilation report position finance, reports activities, reports cash flow, and notes on report financial. The application of PSAK No. 45 can help increase quality information finance and strengthen transparency as well as accountability mosque administrators. With system good reporting, grant fund management will more professional, trustworthy, and appropriate with principle sharia accounting (Islamic association) Indonesian Accountants, 2011).

2. Method

Study This use approach qualitative with type study field research and approaches studies case descriptive approach This chosen Because study aim understand in a way deep practice management of grant funds at the Fadhlul Mosque A'zim of Bengkulu City in perspective Islamic accounting research field allows researchers obtain data in a direct through interaction with informants involved in grant fund management so that the data obtained more accurate, contextual, and appropriate with condition real in the field. Approach studies case descriptive used Because study focused on one object particular, namely the Fadhlul Mosque A'zim, so that researchers can study in a way Detailed process of receiving, recording, managing, and reporting grant funds carried out by mosque administrators. Qualitative method viewed relevant Because findings study No obtained through procedure statistics, but rather through understanding deep to phenomenon social and practical management ongoing finances in a way natural in the mosque environment (Miles et al., 2014).

Study held at the Fadhlul Mosque A'zim of Bengkulu City during period December 2025 to May 2026. Informant study chosen use purposive sampling technique, namely mosque administrators such as chairman, treasurer, and secretary, as well as figure society and academics who understand principle Islamic accounting and grant fund management. Research data consists of on primary data and secondary data. Primary data is obtained through interview in-depth, observation direct, and documentation to practice grant fund management, while secondary data obtained from books, journals scientific, regulatory, and research relevant previous with sharia accounting and management mosque finances. The data analysis technique uses the Miles and Huberman interactive model which includes data reduction, data presentation, and data extraction conclusion. This model chosen Because capable help researchers analyze data systematic and in-depth, at the same

time make things easier interpretation to sharia values such as trustworthiness, honesty, transparency and accountability in practice management of mosque grant funds (Sugiyono, 2013).

3. Results and Discussion

Grant Planning Process

Based on results research at Fadhlul Mosque A'zim City of Bengkulu, grant fund management process started with stage planning that is done through activity deliberation mosque administrators. Deliberation the involving chairman, secretary, treasurer and administrators other For determine need priority mosques that will be submitted in the grant funding proposal. This process show that grant fund management done in a way collective and considerate need real mosque, especially related development and rehabilitation place of worship. Stage planning become part important Because determine direction use of grant funds to be appropriate with goals that have been planned since beginning.

Chairman of Fadhlul Mosque A'zim convey that before the proposal is submitted, the administrator moreover formerly do internal discussion for determine the programs and needs that are considered the most urgent. After deliberation finished done, administrator prepare a grant proposal and submit it through system Sipanggar Baja which is managed by the government area. The proposal Then go through the selection and verification process by the party government, in particular part welfare community (Kesra). Mechanism the show that the grant planning process has follow procedure administrative regulations set by the government area.

Stage planning this also reflects existence implementation principle participatory in management of grant funds. The mosque management does not determine use of funds unilaterally, but rather through a deliberation process together. In sharia perspective, deliberation is one of the principle important in taking decision Because can create justice and avoidance decisions of a nature individualistic. With Thus, the process of planning grant funds at the Fadhlul Mosque A'zim No only fulfil aspect administrative, but also reflects sharia values in management organization.

In addition, the preparation of proposals and Budget Plans (RAB) becomes part important in stage planning. RAB is prepared For explain need budget in a way details so that use of grant funds can done in a way directed and appropriate with objective submission. The existence of the RAB also functions as tool control in use of funds so as not to happen deviation from plans that have been set previously. In context organization non-profit such as mosques, planning good budget will help administrator in manage funds effectively more effective and efficient.

grant funding planning process carried out by the Fadhlul Mosque A'zim in line with study Septiana who explained that recipient grant must own clear planning before the funds are used. Planning the required for grant funds can utilized in accordance with need organization and fulfill requirements that have been determined by the provider grant. Therefore that, planning No only become obligation administrative, but also become indicator beginning accountability grant fund management.

With Thus, the results study show that stage planning grant funds at the Fadhlul Mosque A'zim has done in a way systematic through deliberation, proposal preparation, and preparation of RAB. Practice the show existence awareness administrator to importance planned, transparent and appropriate management of grant funds with the needs of the mosque. This become base important in creating governance better mosque finances professional and accountable.

Receipt of Grant Funds

Grant funds received by the Fadhlul Mosque A'zim originate from Government Bengkulu Province and disbursed in two stages. Based on results interview, stage first grant funds received amounting to Rp. 60,000,000, while stage second amounting to Rp140,000,000. System disbursement gradually the done as form supervision and control to use of grant funds so that their use is can accountable in a way clear before disbursement stage next done.

Secretary of Fadhlul Mosque A'zim explain that disbursement stage second new can done after administrator compile and submit report accountability (SPJ) for the use of stage funds first. Mechanism the show that government area apply system supervision based accountability in distribution of grant funds. Each use of funds must be reported in a way administrative before recipient grant get next disbursement of funds. With Thus, the process of receiving grant funds No only related with disbursement of funds, but also involves obligation accountability from party recipient grants.

Receipt of grant funds in a way gradually give impact positive to management mosque finances. The management becomes more be careful in use funds because every expenditure must supported by evidence transactions and reports use of funds. System This help reduce potential deviation as well as increase discipline administrator in do recording and reporting finance. In perspective sharia accounting, mechanism the reflect implementation principle trust and responsibility answer in public fund management.

In addition, the system receipt of grant funds made in a way gradual also shows existence monitoring and evaluation mechanisms from party giver grants. Government No direct melt all the funds at once, but do evaluation to use of funds at this stage previously. Evaluation the become form control external purposes ensure that the funds are used in accordance with goals that have been set in the submission proposal grants.

From a governance perspective organization, mechanism disbursement gradually show that grant fund management has apply principle prudential principle. Every stages disbursement accompanied by with verification and evaluation processes so that use of funds can more controlled. This is important For guard effectiveness use of funds and increase trust giver grant to management of funds by mosque administrators.

With Thus, the results study show that the process of receiving grant funds at the Fadhlul Mosque A'zim has implemented in accordance with applicable procedures.

System disbursement gradual accompanied by obligation preparation of SPJ shows existence implementation principle accountability and oversight in grant fund management. Practice this also reflects effort government and mosque administrators in guard transparency as well as ensure use of funds is carried out in accordance with goals that have been set.

4. Conclusion

Based on results research, can concluded that management of grant funds at the Fadhlul Mosque A'zim of Bengkulu City has implemented through stages planning, receipt, use and reporting of funds in an systematic in accordance with applicable provisions. Planning process done through deliberation mosque administrators and preparation of proposals and Plan Budget Cost (RAB) as base grant application. Grant funds received from Government Bengkulu Province is disbursed in a way gradual and accompanied obligation compilation report accountability (SPJ) so that reflect existence principle accountability in fund management. In addition, sharia values such as trustworthiness, honesty, responsibility accountability and transparency has implemented in practice grant fund management, in particular through openness information to congregation and appropriate use of funds with objective submission grant. However Thus, the system recording and reporting finances used Still nature simple and yet fully referring to PSAK No. 45 concerning reporting finance organization non-profit. Therefore that, is necessary improvement quality system recording, separation of funds consistent, and compilation report more finances structured so that the management of grant funds in mosques can become more professional, transparent, and appropriate with principle sharia accounting.

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