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Analysis of Financial Management in Center Mosque of Lappariaja District, Bone Regency, Indonesia

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Abstract

Keywords: Fund ;
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management;
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This study aims to find out how the financial management of mosque funds in Lappariaja District, Bone Regency. This study used descriptive qualitative methods obtained from observation, interviews, and documentation within two Mosques which are Akbar Mosque and the Jami Al-Muntaha Mosque. In this study, the data sources used in data collection included primary data and secondary data. The finding this paper is (1). **Planning** at the Grand Mosque and Jami Al-Muntaka Mosque, the mosque management has determined the amount to be used to carry out mosque renovations, as well as careful planning to make all mosque activities run smoothly and achieve the direction you want to achieve. (2) **Organizing**, the Grand Mosque and the Jami Al-Muntaka Mosque share the work of all mosque administrators because of their different expertise. The knowledge is further; the motivation is additional, the behavior is other, and almost everything is different. In comparison, they have to work together. (3) **movement (Actuating)**, the Grand Mosque uses funds for several activities whose implementation is running effectively with the renovation of the mosque and the implementation of daily, weekly and monthly work programs and other religious activities. At the same time, the Jami Al-Muntaka Mosque carries out activities well, and its activities are only more focused on the activities of the month of Ramadan only. (4) **Supervision (Controlling)** the Grand Mosque evaluates the mosque by analyzing financial statements by recording and reporting incoming and outgoing cash flows. At the same time, the Jami Al-Muntaka Mosque does not reach the target of raising funds based on the results of the mosque's financial reporting.

Abstract

Kata Kunci: Dana;
Manajemen
Keuangan; Masjid

Penelitian ini bertujuan untuk mengetahui bagaimana pengelolaan keuangan dana masjid di Kecamatan Lappariaja Kabupaten Bone. Penelitian ini menggunakan metode kualitatif deskriptif yang diperoleh dari observasi, wawancara, dan dokumentasi di dua Masjid yaitu Masjid Akbar dan Masjid Jami Al-Muntaha. Dalam penelitian ini, sumber data yang digunakan dalam pengumpulan data meliputi data primer dan data sekunder. Temuan makalah ini adalah (1). **Perencanaan** di Masjidil Haram dan Masjid Jami Al-Muntaka, manajemen masjid telah menentukan jumlah yang akan digunakan untuk melaksanakan renovasi masjid, serta perencanaan yang matang agar semua kegiatan masjid berjalan lancar dan mencapai arah yang ingin dicapai. (2) **Pengorganisasian**, Masjidil Haram dan Masjid Jami Al-Muntaka berbagi pekerjaan semua pengurus masjid karena keahlian mereka yang berbeda. Pengetahuannya lebih lanjut; Motivasinya tambahan, perilakunya lain, dan hampir semuanya berbeda. Sebagai perbandingan, mereka harus bekerja sama. (3) **Gerakan (Actuating)**, Masjid Agung menggunakan dana untuk beberapa kegiatan yang pelaksanaannya berjalan efektif dengan renovasi masjid dan pelaksanaan program kerja harian, mingguan dan bulanan serta kegiatan keagamaan lainnya. Pada saat yang sama, Masjid Jami Al-Muntaka menjalankan aktivitas dengan baik, dan aktivitasnya hanya lebih difokuskan pada aktivitas bulan Ramadhan saja. (4) **Supervisi (Pengendalian)** Masjid Agung mengevaluasi masjid dengan menganalisis laporan keuangan dengan mencatat dan melaporkan arus kas masuk dan keluar. Pada saat yang sama, Masjid Jami Al-Muntaka tidak mencapai target penggalangan dana berdasarkan hasil pelaporan keuangan masjid.

INTRODUCTION

Indonesia has one of the largest Muslim populations in the world, and around 299 million Indonesians are followers of the Islamic faith. This figure reaches 87.2 percent of the country's total population or 13 percent of all Muslims in the world, and it is very natural for mosques to exist in all levels of Indonesian society. However, most of the existing mosques are not functioning optimally. A mosque is a building where religious activities take place that cannot be separated from the spiritual, social and cultural life of Muslims, that is, where there are Muslims there is also a mosque, in Islam mosques are placed in strategic places. This is known as a strategic task, therefore it is necessary to develop as well as possible, both from the physical side of the building and the charity activities of the

mosque or congregation. Financial reports are part of the financial reporting process, complete financial reports include financial reports on business and social activities.

Business financial statements include balance sheets, income statements, changes in financial position (which can be presented in a variety of ways, such as cash flow statements or changes in equity), changes in limited investment funds notes and other reports, and explanatory material, which are part of integrated financial statements. Simple research financial reports are financial reports that show the company's financial position at this time or during a certain period.

Islamic history proves that the mosque has a central function in the life of Muslims. The mosque at the time of Rasulullah SAW was the center of Muslim activities, such as studying knowledge, discussing economic issues, increasing solidarity and hospitality and various other activities. More than a function that is only a place of worship and preaching, mosques also play a role in aspects of community empowerment both from social, cultural and economic aspects. This is why the existence of a mosque is very important in the life of Muslims, especially the majority of Muslims in Indonesia.

Civities to empower these resources voluntarily. In addition, the mosque is also referred to as a non-profit organization. However, in the implementation of mosque resource management activities it is often in the spotlight, especially in the implementation of mosque financial reporting. The community hopes that the administrators of the mosque or Ta'mir will be more transparent and accountable in providing financial reports. So the implementation of a good financial system will provide the right answer to reduce people's suspicion and distrust of mosque organizations and their ta'mir.

The activities and management of the mosque require a large amount of funds because it is not enough to just rely on the results of prayer and recitation. Mosques must have a fixed source of funds, for example developing certain businesses by utilizing market share. This can be done, for example, by renting a building for wedding receptions, seminars and other activities. Non-profit organizations have the main intent or purpose to support issues or things in attracting public attention with specific goals regardless of matters that seek profit or profit.

In line with the increasing number of mosques and Muslim populations being built in Indonesia, the opportunity to optimize the functions of mosques related to mosque financial management will also be even greater. The command to prosper the mosque is clearly stated in the Al-Qur'an and As-Sunnah, and given the magnitude of the positive impact on the wider community, to prosper the mosque itself, efforts are needed in the financial management of the mosque in order to achieve goals for the benefit of the people.

The mosque Itself is classified as a non-profit organization and a non-profit organization which means a group of individuals who have a specific goal and try to achieve that goal and are not oriented towards profit or wealth solely because the funds obtained come from government funds, community donations, zakat, infaq, shadaqah and community waqf. (Sochimin, 2016) These funds must be managed properly and transparently. For this reason, in terms of managing the financial management of the mosque, contributions are needed.

The Indonesian Mosque Council, the Mosque Prosperity Agency, and the Community in helping to develop optimal mosque financial management. Management initially emerged and developed in business, industry, and military circles. Subsequent developments in mosque management are very useful and much needed, in carrying out mosque management financial management is needed to achieve the desired goals in the organization, so that mosques can develop and advance in terms of service in accordance with the wishes of the congregation. During this period there was a cultural wave, which at this time experienced destructive foreign cultural changes that encouraged mosque managers to prepare good, quality management that was always related to the Al-Quran and Sunnah, the two sources of Islamic teachings, so mosque management was developed in accordance with guidance. Rasulullah saw. As one of the highly commendable activities.

Mosque management must be carried out in a professional way and towards a modern management system, so that it can anticipate the ever-changing developments in a society that is developing advanced and of high quality. The mosque for Muslims has a true meaning in life, both physical and spiritual meaning.

Mosque financial reports are usually done once a month and submitted to the mosque congregation on Friday after Friday prayers. However, there are several mosques that do not prepare financial reports so that it becomes a question for congregations who do not know where the mosque's cash flows. These mistakes can lead to defamation and this must be avoided and this financial report must be transparent to the local community. So far they have calculated the aid funds in the form of reports and proof of the use of the data. The report shows the actual condition of the mosque, this can result in misuse of mosque funds so that people no longer trust mosque takers.

Administration of mosque funds is an important part of carrying out development activities and all aspects related to mosque operations. Everyone must know about managing the financial status of mosques, mosques also have an administrative role in improving mosque facilities and infrastructure, so it is necessary to know the financial reports managed by mosque management, such as receipts, expenses and mosque cash reserves

Based on the description of the background, the author is interested in conducting research entitled ‘Analysis of Financial Management of Mosque Funds in Lappariaja District, Bone Regency.

Based on the description of the background above, the formulation of the problem in this study is how is the financial management of the Akbar mosque and Al Muntaka mosque in Lappariaja District, Bone Regency?

Based on the formulation of the problem, the purpose of this research is to find out and analyze the financial management of the Akbar mosque and Al Muntaka mosque in Lappariaja District, Bone Regency.

RESEARCH METHODS

The research method used by researchers is a qualitative method. Qualitative research methods seek meaning, understanding, understanding of a phenomenon, event or human life, which is directly or indirectly involved in the environment under study, contextually and thoroughly. The research method used in this research is descriptive with a qualitative approach, namely. It Describes the state of objects and subjects, whether they are people, forums, Communities, etc., based on their observations and interiors. In-depth interviews conducted by researchers. Guide and present what is found in the field in relation to operational and legal concepts related to the problem being studied.

RESULTS AND DISCUSSION

Tabel 1: Financial Report of the Grand Mosque in March 2023

NO	Information	Revenue (RP)	expenditure (RP)	Balance (RP)
1	Donation results	5.500.000,00		
2	Charity box	3.185.000,00		
3	Debt payment		5.630.500,00	
4	Handyman salary		20.780.000,00	
5	Intensive TPA teachers and lecturers		3.350.000,00	
6	Purchase		15.982.000,00	
7	Routine costs		3.350.000,00	
8	Electricity cost		6.835.000,00	
9	Infection results	65.000.000,00		
10	Muezzin salary		4.000.000,00	
11	Cleaning salary		6.000.000,00	
12	Yasin salary		1.350.000,00	
	Amount	73.685.000,00	67.277.500,00	6.407.500,00

Tabel 2 : Jami Al-Muntaka Mosque Financial Report March 2023

NO	Description	Reception	expenditure	Balance
	Balance	1.987.000,00		
1	Friday infaq	2.092.000,00		
2	Friday market spread	60.000,00		
3	Infaq ramadan night	2.521.000,00		
4	Friday preacher transparency		200.000,00	
5	Buy a microphone 1 unit		350.000,00	
6	Pay debt installments at the light beautiful building shop		3.000.000,00	
	Amount	6.660.000,00	3.350.000,00	3.110.000,00

Tabel 3 : Research Informants

Grand Mosque		Jami Al-Muntaka Mosque	
Internal	External	Internal	External
chairman (R)	Mosque congregation	Chairman (AR)	Mosque congregation
treasurer (MSS)		Trasurer (AH)	
secretary (ES)		Secretary (HY)	

The fund management system for the Grand Mosque and the Jami Al-Muntaka Mosque, Lappariaja District, Bone Regency uses four (4) financial management functions, namely planning, organizing, moving, and supervising.

A. The Financial Management Function of the Grand Mosque

1. Planning

A process of determining the things to be achieved in the future and determining the various stages needed to achieve these goals. Planning is carried out in order to prepare everything in the mosque related to the activities carried out by preparing a financial plan that contains the costs needed to carry out the planned activities, the mosque management has determined the amount to be used to carry out mosque renovations, it is necessary to manage finances incoming and outgoing people really need to be managed properly so that mosque administrators can immediately carry out what they have planned and can be carried out properly

2. Organizing

Organizing is done after planning is arranged, the next activity is carrying out the planning operationally. One form of management administration activities in implementation is called organizing. Organizing here means the process of dividing tasks and responsibilities and authorities so as to create an organization that can be driven as a unit in order to achieve predetermined goals so organizing

includes the creation of structures, mechanisms and work procedures, job descriptions and placement of personnel in positions according to their abilities.

3. Actuating

Planning and organizing that has been carried out. The next step is to take action from a plan that has been carefully prepared as a result of the joint meeting. The actions taken are in accordance with the plan so that there is no chaos, strife and unification. So that there is directed cooperation in an effort to achieve the goals that have been set, the amount of infaq funds and donations received depends on the number of worshipers who visit the mosque. After obtaining the funds, then carry out activities that was planned. Activities Executed to achieve the goals that have been prepared previously at the planning stage, the Grand Mosque uses funds for several activities whose implementation runs effectively and efficiently with careful preparation made in advance with the mosque's management

4. Controlling

Conducting an assessment of an administrator's performance by assessing program implementation, namely by using financial monitoring reports. The manager then decides whether the organization is really on target to achieve its goals within the agreed time scale and budget or not. Lessons from the evaluation stage are used as material for further planning. Therefore, one form of evaluation for mosques is by looking at financial reports. Supervision of the management of mosque funds, namely by looking at financial reports as an overview and information regarding financial conditions. Masjid Akbar evaluates mosques by analyzing financial reports by recording and reporting incoming and outgoing cash flows. The mosque also reports in writing to the administrators regarding the expenditure of mosque funds, and announces to all mosque congregations regarding receipts on Friday.

B. The Financial Management Function of the Jami Al-Muntaka Mosque

1. Planning

A process of determining the things to be achieved in the future and determining the various stages needed to achieve these goals. Planning is done in order to prepare everything in the mosque related to the activities carried out by preparing a financial plan that contains the costs needed to carry out the activities that have been planned. Jami Al-Muntaka Mosque.

2. Organizing

Organizing is done after planning is arranged, the next activity is carrying out the planning operationally. One form of management administration activities in implementation is called organizing. Organizing here means the process of dividing tasks and responsibilities and authorities so as to create an organization that can be driven as a unit in order to achieve predetermined goals so organizing

includes the creation of structures, mechanisms and procedures work, job descriptions and placement of personnel in positions according to their abilities.

3. Actuating

Planning and organization that has been carried out, the next step is to take action from a plan that has been carefully prepared as a result of a joint meeting. The actions taken are in accordance with the plan so that there is no chaos, strife and unity so that there is directed cooperation in an effort to achieve the goals that have been set, the amount of infaq funds and donations received depends on the number of worshipers who visit the mosque after obtaining funds then carry out activities that was planned. The activities were carried out to achieve the objectives that had been prepared previously at the planning stage, at the Jami Al-Muntaka mosque the implementation of activities was carried out well and activities were more focused on activities in the month of Ramadan. Mosques very rarely carry out activities because of several obstacles, namely the large amount of money to carry out activities and mosque administrators have other jobs besides being mosque administrators. Allah SWT., ordered to prosper the mosque, namely so that the mosque can become a center of learning for Muslims. A prosperous mosque is not a magnificent mosque, but minimal programs and activities. Even though the mosque building is simple, a prosperous mosque has programs that can produce good, faithful and noble Muslim citizens.

4. Controlling

Conducting an assessment of an administrator's performance by assessing program implementation, namely by using financial monitoring reports. The manager then decides whether the organization is really on target to achieve its goals within the agreed time scale and budget or not. Lessons from the evaluation stage are used as material for further planning. Therefore, one form of evaluation for mosques is by looking at financial reports. Supervision of mosque fund management is by looking at financial reports as an illustration and information about financial conditions. Jami Al-Muntaka Mosque did not reach the target in raising funds based on the results of the mosque's financial reports. Evaluation of activity results is very important for every organization or company that aims to find out to what extent the success rate of implementing planned activities.

C. Utilization of Grand Mosque Funds and Jami Al-Muntaka Mosque

The source of mosque funds does not only rely on the congregation, the mosque can also seek from other sources. The source of mosque funds comes from the congregation and the community in the form of infaq and shadaqah. Pilgrims and the public can hand over directly to the mosque and or put the funds in the charity box available at the mosque. The sources of mosque funds come from congregations or the community, district grants, provincial grants, as well as charity boxes that have been provided in front of the entrance and a circular piggy bank that is circulated every Friday for tarwih charity boxes, alms for equipment, and

alms for building materials from the community, through awareness of the surrounding community to prosper the mosque.

D. Utilization of Grand Mosque funds

1. Grand Mosque Operational Costs

a. Fixed Cost

Equipment and gardens. Mosque construction and development costs which are the implementation of tasks in the field of planning and development carried out to add to or repair mosques that have been damaged and require development to make it better. The Grand Mosque is in the renovation stage, the mosque administrators who have won the trust to manage the mosque with its functions play an important role in the prosperity of the mosque both in terms of construction and the routine activities of the Grand Mosque.

b. Imarah Share Fee

Utilization of funds for the needs of this imarah includes religious activities and the implementation of mosque programs. Utilization of funds at the Grand Mosque is used for mosque construction, recitation, lectures, activities for Islamic holidays such as Isra' Mi'raj Rasulullah, celebration of the Islamic New Year, holding Idhul Fitri and Idhul Adha prayers, celebrating the birthday of the Prophet Muhammad Saw and Nuzul Qur'an and taklim assemblies, as well as activities carried out at the mosque are very beneficial for the congregation or the community in all circles, the ultimate goal of managing funds is to be able to develop even more activities, because to prosper the mosque it is necessary to optimize the role and function of the mosque. The main factor in developing activities is funding, thus mosque administrators need a lot of funds to carry out various kinds of activities at the mosque, therefore the activities that are currently running are adjusted to the funds collected. The activities that are currently running are of course very beneficial for the congregation to add to their religious knowledge.

2. Economic Empowerment

Empowerment is an effort to strengthen social and economic positions with the aim of achieving prosperity for the people. Utilization of funds at the mosque is divided into two, namely in the form of humanity and education. The form of humanity is by giving donations to someone in need, such as people who are in trouble, people affected by natural disasters. While in the form of education, namely by providing donations both in the form of funds and equipment to students. Utilization of funds at the Grand Mosque, namely in the form of humanity, is given to people who are in trouble and victims of natural disasters such as tsunamis, floods and fires which are distributed in the form of money, ready-to-eat food and clothing.

E. Utilization of Jami Al-Muntaka Mosque Funds

The source of the mosque's funds comes from several congregations donate, from the village, and companies, as well as two charity boxes provided by the door, as well as a charity box for the Friday circular.

1. Operating Costs

a. Fixed Cost

The costs used at the mosque are the service fees used by the mosque are PLN and PDAM which pay bills every month, the cost of goods is the cost of equipment and equipment used by the mosque such as fans, electrical equipment, cleaning equipment and gardens. Mosque construction and development costs which are the implementation of tasks in the field of planning and development carried out to add to or repair mosques that have been damaged and require development to become more. The Al-Muntaka Jami Mosque is both under renovation. Mosque administrators who have been entrusted with managing the mosque with its functions play an important role in the prosperity of the mosque both in terms of construction and the routine activities of the mosque.

b. Imarah Share Fee

Management is carried out to optimize all the potential that exists, both assets and human resources. The most expected utilization of the role of the mosque is to prosper the mosque with a series of activities carried out together. The main function of the mosque is as a place to uphold prayer, but the mosque is not only a place to pray. Mosques can be used for social purposes. The mosque has experienced rapid development, both in the form of buildings and functions and roles. Improving the function of the mosque as a place for fostering Muslims can be beneficial for all groups, both the congregation and mosque administrators.

Activities held at the mosque are very beneficial for all groups. The ultimate goal of managing funds is to be more able to develop activities need good administration. The main factor in developing activities is funding, thus mosque administrators need a lot of funds to carry out various kinds of activities at the mosque, therefore the activities that are currently running are adjusted to the funds collected. The activities that are currently running are of course very beneficial for the congregation to add to their religious knowledge.

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form of education, namely by providing donations both in the form of funds and equipment to students.

DISCUSSION

A. Fund Management System for the Grand Mosque and the Jami Al-Muntaka Mosque

The fund management system for the Grand Mosque and the Jami Al-Muntaka Mosque, Lappariaja District, Bone Regency uses four financial management functions, namely as follows

1. prepare everything related to the activities to be carried out in the development of religious activities by mosque administrators. The Grand Mosque determines a work program, namely the first daily work program which is carried out every day at the mosque, namely praying in congregation, there are 5 people as imams, 3 people to call to prayer and iqamat and every day there are 4 people who are assigned to clean the mosque. The two weekly work programs are routine recitation activities which are held every Tuesday and Friday. As well as the preacher's schedule for Friday prayers. The three monthly work programs which are carried out in the month of Ramadan are holding iftar together, the schedule for the imam for tarwih prayers and lectures. Routine recitation with learning to read the Koran and sermons as well as taklim assemblies which are held twice a month. The activities of Islamic holidays are the Islamic New Year, Mawlid, Isra Mi'raj and Nuzul Qur'an. Determination of the list of mosque building materials. The Al-Muntaka Jami Mosque plans daily activities, namely congregational prayers, imam, call to prayer and iqamat and determines cleaning schedules. Weekly activities, namely special recitations for women which are held every Wednesday and determining the schedule for the preacher/imam on Friday. Monthly activities, namely the implementation of the month of Ramadan such as the takjil breaking schedule, lecture schedules, priests. In this framework, mosques must have many and varied programs according to their needs and capabilities, prepare physical facilities, good management and administration.
2. Organizing so that everything is exactly the way you want it. Arrange for everything to run as it should. As previously planned, there were many people in one company. Everyone is different, in almost every way. The skills are different. The knowledge is different. The motives are different. The behavior is different. Almost all of them are different, While they have to work together. Meanwhile they have to realize the wishes of the company together. For that we need something that regulates it.
3. The implementation of activities drives executors to carry out each activity by utilizing existing resources effectively and efficiently to achieve maximum results. Respectively, therefore the implementation of activities requires funds so that activities can run well, as a mosque administrator collects mosque funds for the benefit of the people. The use of funds for various needs of the mosque which is determined based on the results of the

meeting in the prosperity of the mosque. The implementation of the Grand Mosque was carried out well and the use of funds was used for the renovation of the mosque and the implementation of daily work programs, weekly work programs, monthly work programs, religious activities, routine costs and mosque renovations, while the Jami Al-Muntaka Mosque used funds for equipment costs, costs of preachers and sermons and cleaning staff.

4. movement is used to assess the performance that has been planned. Evaluation as a management function is an activity to examine and find out the implementation that has been carried out in the overall process of the organization to achieve results in accordance with plans or programs that have been set in order to achieve goals. Evaluating what needs to be considered is the management of mosque funds by looking at and analyzing the mosque's financial reports. The Grand Mosque holds meetings as needed when carrying out mosque activities and finances. One form of evaluation of mosque fund management is to look at the mosque's financial reports starting from every expenditure and income of funds. Every Friday the congregation is informed about the amount of incoming funds and the total amount of funds. Updates on the financial announcement board so that congregations know the financial condition of the mosque and announcements regarding incoming funds every Friday, month and year, based on the financial book the most widely used fund is the cost of mosque building materials. The financial reports are planned to run well and the financial reports are transparent and accountable, while the Jami Al-Muntaka Mosque, based on the results of the mosque's financial reports, funds are used for routine costs and equipment costs. The purpose of making financial reports is to be able to carry out evaluations by comparing financial reports every year. Analyzing financial reports is used to make it easier to carry out steps for improvement in setting targets or further plans.

B. Utilization of Grand Mosque Funds and Jami Al-Muntaka Mosque

Utilization of funds is a process and act of utilizing something, in the use of funds must be intended for the needs of the mosque and the benefit of mankind. The sources of mosque income generally come from zakat, endowments, alms, donations, assistance and so on. After obtaining the funds, they are then managed according to the needs of each field. Mosques in general want to achieve prosperity or progress both in terms of worship and development. The utilization of the acquisition of funds for the Grand Mosque and the Jami Al-Muntaka Mosque is as follows.

1. Fixed Cost

Mosque require fans, electrical appliances, cleaning equipment and gardens as well as the cost of building and developing mosque. While the costs of the Emirate's share, the use of funds for the needs of this imamate includes religious activities and the implementation of the mosque program. Utilization of funds at the Grand Mosque is used for mosque construction,

recitation, lectures, activities for Islamic holidays such as Isra' Mi'raj Rasulullah, Islamic New Year celebrations, Eid al-Fitr and Eid al-Adha prayers, celebration of the Prophet Muhammad's birthday and Nuzul Qur'an, and the taklim assembly, while the Jami Al-Muntaka Mosque funds are used for the costs of the mosque itself and the costs of presenting lectures, recitations, sermons. Mosque management is carried out to optimize all the potential that exists, both assets and human resources.

2. Economic Empowerment

Empowerment is an effort to strengthen social and economic position with the aim of achieving prosperity for the people. Utilization of funds at the mosque is in the form of humanity. The form of humanity is by giving donations to someone in need, such as people who are in trouble, people affected by natural disasters. The Grand Mosque in utilizing funds is used as a form of humanity which is given to people in trouble and victims of natural disasters such as tsunamis, floods and fires which are distributed in the form of money, ready-to-eat food and clothing, while the Jami Al-Muntaka Mosque utilizes mosque funds to be fully used for needs Mosque. Mosque funds are sourced from charity boxes, alms, infak, zakat. Utilization of funds is used for internal and external needs and supporting needs, besides that funds are used to carry out activities or programs and economic empowerment. Such a large potential for funds should be able to make the mosque a welfare for the community.

CONCLUSION

Based on the discussion and research conducted by researchers regarding the Grand Mosque and the Jami Al-Muntaka Mosque, the authors draw conclusions. The fund management system at the Grand Mosque and Jami Al-Muntaka Mosque, Lappariaja District, Bone Regency uses 4 financial management functions.

1. planning
2. Organizing
3. Actuating
4. Controlling

The use of funds from the Grand Mosque and the Jami Al-Muntaka Mosque are used for fixed costs, expenses for the imarah division, and economic empowerment. Fixed costs are service costs, goods costs, equipment and equipment needs costs. For the cost of the imarah part, it includes religious activities and the implementation of the mosque program. Economic empowerment, namely in the form of humanity. The Grand Mosque in the utilization of funds is used as a form of humanity given to people who are in trouble and victims of natural disasters, while the Jami Al-Muntaka Mosque uses funds for the costs of the mosque itself, namely routine costs and development, and the Jami Al-Muntaka Mosque makes full use of the mosque's funds. Used for the needs of the mosque.

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