

## MANAGEMENT OF ALMS FUNDS AT THE BAITURRAHMAN GRAND MOSQUE OF ACEH ACCORDING TO THE CONCEPT OF RI'AYAH AL-MASJID

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### Abstract

This research aims to examine the management system and utilisation of *alms* funds within the framework of the concept of *ri'ayah al-masjid* at the Baiturrahman Grand Mosque. The focus of the research covers various aspects, such as the physical condition of the building, architecture, facilities, beauty, cleanliness, security, and management functions. Through a qualitative approach, this research aims to identify inhibiting factors in the management of alms funds and analyse in depth the effectiveness of the management and utilisation of these funds. Data collection methods include interviews and documentation, with the results of the research presented in narrative. Based on the results of the study, the system of management and utilisation of alms funds at the Baiturrahman Grand Mosque has been running well, indicated by the preparation of financial reports regularly every month. However, in the perspective of *ri'ayah al-masjid*, the maintenance of the Baiturrahman Grand Mosque facilities still faces several obstacles. For example, there are several facilities that are still lacking in maintenance, which has an impact on the disruption of the comfort of worshipers when worshipping.

**Keywords:** management, *alms* fund, *ri'ayah al-masjid*

### Abstrak

Penelitian ini bertujuan untuk mengkaji sistem pengelolaan dan pemanfaatan dana *zakat* dalam kerangka konsep *ri'ayah al-masjid* di Masjid Agung Baiturrahman. Fokus penelitian mencakup berbagai aspek, seperti kondisi fisik bangunan, arsitektur, fasilitas, keindahan, kebersihan, keamanan, dan fungsi pengelolaan. Melalui pendekatan kualitatif, penelitian ini bertujuan untuk mengidentifikasi faktor-faktor penghambat dalam pengelolaan dana zakat dan menganalisis secara mendalam efektivitas pengelolaan dan pemanfaatan dana tersebut. Metode pengumpulan data meliputi wawancara dan dokumentasi, dengan hasil penelitian disajikan dalam bentuk naratif. Berdasarkan hasil penelitian, sistem pengelolaan dan pemanfaatan dana zakat di Masjid Agung Baiturrahman telah berjalan dengan baik, ditandai dengan penyiapan laporan keuangan secara rutin setiap bulan. Namun, dari perspektif *ri'ayah al-masjid*, pemeliharaan fasilitas Masjid Agung Baiturrahman masih menghadapi beberapa kendala. Misalnya, terdapat beberapa fasilitas yang masih kurang dalam pemeliharaan, yang berdampak pada gangguan kenyamanan jamaah saat beribadah.

**Kata kunci:** manajemen, dana *zakat*, *ri'ayah al-masjid*

### INTRODUCTION

The mosque has a strategic position in the life of Muslims, from the past until now the mosque has an optimal function as a place of worship, and various religious and social activities of the community. For this reason, empirically, the mosque must be managed professionally by using mosque management governance through 3 forms, namely *ri'ayah*, *idarah* and *imarah*. These three forms of mosque management are to optimise the management of the mosque as a community institution that must function properly.

In this study the author focuses on the study of *riayah*, conceptually the scholars of *ri'ayah al-masjid*<sup>1</sup> have explained that in the maintenance of the mosque in *ri'ayah al-masjid* it covers various fields, such as the field of mosque maintenance in terms of building, beauty and cleanliness. *Riayah* guidance also includes mosque architecture, equipment and facilities, maintenance of the yard and environment, determination of Qibla direction, application for permission and construction of places of worship.<sup>2</sup>

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<sup>1</sup> Bachrun Rifa'i, *Mosque Management* (Jakarta: Benang Merah, 2005).

<sup>2</sup> Muhammad Sadli Mustafa, "Implementation of Ri'ayah Development of Bandung Grand Mosque," *Pusaka* 3, no. 1 (2015): 71, <https://idr.uin-antasari.ac.id/21321/4/BAB%20I.pdf>.

With the guidance of *riayah* the mosque will look clean, bright and beautiful.<sup>3</sup> So as to make the congregation safe, peaceful and comfortable in worshipping in the mosque.

Therefore, to create an optimal *riayah al-masjid*, it is necessary to manage and utilise funds in accordance with the needs of the mosque. The existing funds must be used effectively and efficiently to keep the facilities in the mosque maintained and can meet the needs of the congregation. Thus, the mosque can function properly as a centre of worship and religious activities of Muslims.<sup>4</sup> The funds used in maintaining the mosque are funds sourced from alms, donors, zakat, waqf, charity boxes, grants, and the government. Infaq and alms are two forms of charity that are highly recommended in Islamic teachings. Infaq usually refers to the expenditure of wealth for a specific purpose, while sadaqah includes any form of giving that is done sincerely, without expecting anything in return. Both have a major role in supporting the construction and development of religious facilities, such as mosques and other community facilities.<sup>5</sup>

In this paper, the author emphasises the importance of alms funds in the context of mosque fund management. Alms funds are a source of funds that routinely enter the mosque treasury every day. Its management can be arranged in a planned and sustainable manner, because in principle alms are done with full sincerity without coercion, solely to gain the pleasure of Allah SWT.

In this context, sadaqah is a material contribution given by Muslims or the Muslim community as a *maliyyah worship* to improve the benefit of the people and facilities / infrastructure and various other interests that have good value.<sup>6</sup> During the time of the Prophet, alms also played an important role in supporting fiscal stability, making a significant contribution in maintaining the state of the country at that time . The mosque was also used by the Prophet as the centre of Islamic activities, a place to teach Islam, explain the Qur'an, and answer the questions of the

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<sup>3</sup> Nora Usrina, "Riayah Management of Oman Al-Makmur Mosque, Banda Aceh City" (UIN Ar-Raniry, 2021).

<sup>4</sup> Chairul Fahmi, Audia Humairah, and Ayrin Sazwa, "MODEL OF LEGAL DISPUTE RESOLUTION FOR BUSINESS CONTRACT DEFAULT," *JURISTA: Jurnal Hukum Dan Keadilan* 7, no. 2 (December 23, 2023): 242–63, <https://doi.org/10.22373/JURISTA.V7I2.228>.

<sup>5</sup> Rahmawati, Nurul Efika, and Hartas Hasbi, "Analysis of the Management of Infaq and Sadaqah Funds in the Construction of Nurul Ilahi Mosque in Jaling Village, Awangpone Kab. Bone," *Integrated Multidisciplinary Science* 9, no. 1 (2025).

<sup>6</sup> Amiruddin Inoed, *Anatomy of Fiqh Zakat* (Yogyakarta: Pustaka Belajar, 2005).

companions on various issues. The mosque also functions as a place for giving fatwas, deliberations in resolving various cases and disputes among the people. In addition, the mosque was used to set military strategy, receive envoys from various regions in the Arabian Peninsula, and became the centre of government that supported the life of the community as a whole.<sup>7</sup> Therefore, alms funds become very meaningful in the management and utilisation for the benefit of the *mosque's ri'ayah*, so that sufficient funds from alms for the mosque can be used to create a comfortable, beautiful and peaceful mosque environment.<sup>8</sup>

One mosque that relies on alms for *its ri'ayah* activities is the Baiturrahman Grand Mosque. The Baiturrahman Grand Mosque is not only known for its architectural beauty and iconic black dome, but also for its resilience when the tsunami hit Aceh in 2004. The mosque's complete facilities, such as giant electric umbrellas, beautiful gardens, ponds, libraries, and large parking areas, make it one of the favourite religious tourism destinations. Apart from being a place of worship, the Mosque also serves as a centre for religious, cultural and social activities.

Information obtained from the Sub-section of Administration at the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque, Mukhtar explained that the Baiturrahman Grand Mosque has three main sources of income, people's funds, the Aceh Revenue Budget (APBA), and service rates. Mukhtar revealed that previously the management of alms funds at the mosque was managed by the Mosque Prosperity Board (BKM). However, because it was considered less transparent by related parties and the Baiturrahman Grand Mosque's treasury accumulated excessively, while expenses for mosque operations were not fully covered by the Aceh Revenue Budget (APBA), therefore the BKM was officially dissolved at the end of 2021.<sup>9</sup> To manage these alms funds effectively, good planning, implementation, and evaluation are required.<sup>10</sup> These steps are important to achieve a higher level of success for the mosque management.

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<sup>7</sup> Lindstedt, *Pre-Islamic Arabia and early Islam* (Routledge, 2017).

<sup>8</sup> Chairul Fahmi, "THE DUTCH COLONIAL ECONOMIC'S POLICY ON NATIVES LAND PROPERTY OF INDONESIA," *PETITA: JURNAL KAJIAN ILMU HUKUM DAN SYARIAH* 5, no. 2 (2020), <https://doi.org/10.22373/petita.v5i2.99>.

<sup>9</sup> "Interview with Mukhtar, as the Administration Subdivision of the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque, on 29 May 2024 at the Office of the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque," t.t..

<sup>10</sup> Terry, *Basics of Management* (Jakarta: PT Bumi Aksara, 2000).

The significant thing for the placement of the Baiturrahman Grand Mosque under a special UPTD is because for the sake of creating a beautiful, peaceful and comfortable Baiturrahman Grand Mosque for worshipers who visit the mosque, considerable funds are needed because considering a number of facilities needed and for the maintenance of the architecture of the Baiturrahman Grand Mosque which is a large cost. So it is estimated that the funds that must be spent each month are predicted to be hundreds of millions.<sup>11</sup>

Based on these two information, this alms fund has a very large contribution in the continuation of the operational construction of the Baiturrahman Grand Mosque, the preservation of mosque facilities and also the needs of the mosque management. In this study, alms funds given directly by worshipers are a direct contribution to the construction and maintenance of the architecture of the Baiturrahman Grand Mosque both inside and outside the mosque.

## RESEARCH METHODS

In this research, the author uses qualitative research in the form of descriptive analysis, the aim is to collect accurate and detailed information about the alms fund to be studied, as well as to understand more deeply how the alms fund functions or is used in certain situations. In the data collection process, the methods the author uses are interviews and documentation data to obtain primary and secondary data in this case to ensure objectivity and data validity by ensuring that respondents and *key informants* are relevant to the data the author needs.<sup>12</sup>

This research uses a normative sociological approach which in the operational research will examine empirical issues in the management and utilisation of *alms* funds carried out by the management of the Baiturrahman Grand Mosque in accordance with the concept of *ri'ayah al-masjid*. While the data sources that the authors use in this study are primary data (*field research*) and secondary data. In this case the primary data is obtained directly from interviews with the mosque management. Primary data in this paper were obtained from the Technical Implementation Unit

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<sup>11</sup> "Interview with Muhammad Ridha, Treasurer of the Baiturrahman Grand Mosque, on 29 May 2024 at the Office of the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque," t.t..

<sup>12</sup> Muhammad Siddiq Armia, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM*, ed. Chairul Fahmi (Banda Aceh: Lembaga Kajian Konstitusi Indonesia, 2022).

(UPTD) of the Baiturahman Grand Mosque, the mosque treasurer, and the manager of the Baiturahman Grand Mosque alms fund. As for obtaining secondary data, the authors obtained from various previously reviewed sources in the form of book publications, journal articles, research reports related to the concept of *ri'ayah al-masjid*.<sup>13</sup>

## RESULTS AND DISCUSSION

### A. Definition of Riayah Al-Masjid and its Legal Basis.

*Ria'iah al-masjid* is an activity of physical maintenance of the mosque both indoors and outdoors, it can also be in the form of physical equipment contained in the mosque so that it can glorify the mosque as a form of effort to increase the comfort of the congregation because glorifying the mosque is a must and obligation.<sup>14</sup> *Ri'ayah* can be simplified into activities to maintain the mosque from the aspects of building, beauty and cleanliness. In the book *Manazil Al-Sairin*, Abdullah Al-Ansyari explains that *ri'ayah* has a deep meaning. According to him, *ri'ayah* is guarding yourself from all offences and seeing others with *al-inayah al azaliya*, which means guarding something without being accompanied by attention, it is said to be perfect guarding.<sup>15</sup> If you guard something without paying attention to it, it is not said to be perfect guarding. Similarly, the result of a worldly practice or a Hereafter practice will not be perfect if there is a lack of attention in its implementation.<sup>16</sup>

The Qur'anic verse that discusses *ri'ayah al-masjid* is in Surah At-Taubah verse 18 which reads:

إِنَّمَا يَعْمُرُ مَسَاجِدَ اللَّهِ مَنْ آمَنَ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَأَقَامَ الصَّلَاةَ وَآتَى الزَّكَاةَ وَلَمْ يَخْشَ إِلَّا اللَّهَ فَعَسَىٰ  
أُولَٰئِكَ أَنْ يَكُونُوا مِنَ الْمُهْتَدِينَ

Meaning: "Only those who believe in Allah and the Last Day, and keep the prayers, pay the alms, and fear nothing but Allah, will prosper the mosques of Allah. Then may they be among those who are guided"  
{Q.S.At-Taubah:18}

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<sup>13</sup> Sumardi Suryabrata, *Research Methodology* (Jakarta: PT Raja Grafindo Persada, 1997).

<sup>14</sup> Rifa'i, *Mosque Management*.

<sup>15</sup> Z Zainuddin, "Ri'ayah in Islamic View," *Al-Muashirah Scientific: Media for Multi Perspective Qur'an and Al-Hadith Studies* 18, no. 2 (2021): 105-15.

<sup>16</sup> Abd al-Mu'thi al-Lakhmi Al-Iskandari, *Sharh Manazil al-Sairin* (Cairo: Ma'had alIlmi, 1954).

This is reinforced by a hadith narrated by Muslim: "Whoever builds a mosque for the sake of Allah, Allah will build for him a house in Paradise."

Imam As-Suyuthi in the book *Al-Ashbah wa An-Nazhair* states that prospering and maintaining the mosque is *fardhu kifayah* for Muslims. It can be concluded that prospering the mosque not only includes physical aspects such as building maintenance, but also spiritual aspects, such as reviving worship and making it a centre for religious activities, such as recitation, Islamic commemoration activities (PHBI) and so on.

In the context of this research, *ri'ayah al-masjid* refers to the activity of managing alms funds by the management of the Baiturrahman Grand Mosque Banda Aceh for the maintenance and prosperity of mosque facilities, both interior and exterior.

## **B. Forms and Mechanisms in the Management of Mosque Funds.**

The mosque fund is one of the processes for the construction of the mosque which is expected to be in accordance with the wishes agreed upon by the community in a joint deliberation.<sup>17</sup> In general, mosque funds come from *infaq*, *sadaqah*, or *waqf* of worshipers collected through charity boxes, bank transfers, or digital donation systems.<sup>18</sup> In addition, some mosques also obtain additional sources of income from government budgets, service fees, mosque economic activities, and productive *waqf* proceeds.

Diversification of income sources is an important key to the financial sustainability of mosques. Mosques that do not rely solely on one type of funding are generally more stable and able to grow sustainably.<sup>19</sup> Therefore, effective and transparent fund management is crucial to ensure that the collected resources can be optimally utilised.<sup>20</sup>

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<sup>17</sup> Rosita Tehuayo, "Management of Mosque Funds in Ambon City (Study of the Social Functions of the An-Nur Batu Merah Mosque and the Al-Ukhuwah Kapaha Mosque)," *Islamic Economics* 17, no. 1 (2021).

<sup>18</sup> Atika Rizkiyanda, "FINANCING AGREEMENT IN THE IMPLEMENTATION OF ONLINE SHOPPING SHOPEEPAY LATER," *JURISTA: Jurnal Hukum Dan Keadilan* 1, no. 2 (December 20, 2017): 160-71, <https://doi.org/10.1234/JURISTA.V1I2.61>.

<sup>19</sup> Adil M. A. M et al, "Financial Management Practices of Mosques in Malaysia," *Global Journal Al-Thaqafah* 8, no. 1 (2018): 45-46.

<sup>20</sup> Anto Apriyanto et al., "Management of Infaq Funds at the Al-Barkah Taman Rahayu Mosque," *Alwatzikhoebillah Journal: Islamic Studies, Education, Economics, Humanities* 9, no. 2 (2023): 571-79.

The Baiturrahman Grand Mosque has three main sources of income, namely the people's fund, the Aceh Budget (APBA), and service tariffs. People's funds, which include alms, are managed by the chief manager and treasurer of the Baiturrahman Grand Mosque under the supervision of the UPTD. He also added that the APBA Fund is a budget that has been allocated in the DPA SKPA of the Aceh Islamic Sharia Office. The funds are used for the activities of organising worship and institutional development of the Baiturrahman Grand Mosque. The allocation is adjusted to the allocation of funds in the DPA DSI Aceh. The management of these funds is the responsibility of the UPTD PMRB. Revenue sourced from service tariffs is under the authority of BLUD. Based on Governor Regulation Number 6 of 2021, service tariffs at the BLUD UPTD Masjid Raya Baiturrahman are classified into two categories, namely general service tariffs and business service tariffs.<sup>21</sup> General service tariffs are levies on the utilisation of Baiturrahman Grand Mosque land and facilities for the purpose of public interest and can be enjoyed by the general public. This revenue consists of parking management, sandal and shoe storage, special bathrooms, use of the main tower lift and wedding services. While the business service tariff is a levy on services provided with commercial principles. This service tariff is in the form of educational services (MTs and MAS, TPA, TPQ Plus) and other supporting services (Gema Baiturrahman, Radio Baiturrahman).<sup>22</sup>

The mechanism for managing mosque funds basically involves several key steps that must be taken by the management or the Mosque Prosperity Board (BKM),<sup>23</sup> including:

#### 1. Receipt of Funds

Every source of mosque funds, whether in the form of infaq, zakat, waqf, or other donations, must be recorded in detail and transparently. This recording includes information about the amount, type, and source of funds

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<sup>21</sup> "Governor Regulation of Banda Aceh Province No 6 Year 2021" (t.t.).

<sup>22</sup> "Interview with Mukhtar, as the Administration Subdivision of the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque, on 29 May 2024 at the Office of the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque."

<sup>23</sup> Riyan Pradesyah et al, "Analysis of Mosque Financial Management in the Development of Mosque Funds," *Misykat Al-Anwar: Journal of Islamic and Community Studies* 4, no. 2 (2021): 161.



received, so that the mosque's financial management can be carried out with high accountability.<sup>24</sup>

Mosque administrators (takmir) must ensure that every donation, both cash and non-cash, is documented with valid proof of receipt, such as receipts or digital records. This step is important to maintain the trust of worshipers and donors, as well as facilitate the process of periodic financial reporting.

At the Baiturrahman Grand Mosque, alms fund receipts are routinely recorded daily to ensure that every donation, both cash and non-cash, is properly recorded by the mosque management. This recording serves as the basis for preparing accurate and structured financial reports, as well as an evaluation material to ensure that the use of funds is in accordance with the needs and objectives that have been planned. This also supports transparency and accountability in mosque financial management.

## 2. Fund Expenditure

Every expenditure of mosque funds must be carefully and systematically documented, including full details of the amount of funds expended, the purpose for which they were used, and the party to whom the funds were disbursed. Supporting documents such as receipts, invoices, or other proof of transactions must be attached as part of financial administration.<sup>25</sup>

This step is implemented by the management of the Baiturrahman Grand Mosque to maintain accountability, ensure the use of funds in accordance with its designation, and prevent misuse. Transparency in recording expenses also increases the trust of worshipers and donors, because they can see how the funds they donate are managed and utilised properly.<sup>26</sup>

With organised documentation, mosque administrators can prepare clear and detailed financial reports, facilitate the audit process, and support periodic evaluations. This is crucial to improve the efficiency and

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<sup>24</sup> Muhib M. A, "Optimising the Function of the Mosque in Economic Empowerment," *At-Tatwir Journal*. 2, no. 1 (2018).

<sup>25</sup> Pradesyah et al, "Analysis of Mosque Financial Management in the Development of Mosque Funds."

<sup>26</sup> Chairul Fahmi, "The Application of International Cultural Rights in Protecting Indigenous Peoples' Land Property in Indonesia," <https://doi.org/10.1177/11771801241235261> 20, no. 1 (March 8, 2024): 157–66, <https://doi.org/10.1177/11771801241235261>.

effectiveness of fund management, while ensuring the sustainability and quality of mosque services in the future.

### 3. Budget Planning and Control of Mosque Funds

Budget planning and control of mosque funds serve as the main framework in the financial management of the mosque. The funds are allocated in a planned manner to support the implementation of various work programmes and activities that have been designed in the mosque programme. Each budget is prepared by considering priority needs, such as facility maintenance, worship activities, religious education, and community social activities. Thus making the mosque a clean, beautiful and comfortable place, especially in worshipping Allah SWT. When the mosque looks beautiful and clean, it will make jama'ah interested in praying in congregation at the mosque.<sup>27</sup>

In addition, the budget serves as a supervision and control tool, ensuring that every mosque activity is carried out in accordance with the established plan. This process involves monitoring the allocation and use of funds on a regular basis, so that potential irregularities can be minimised and fund management is transparent and accountable.

At the Baiturrahman Grand Mosque, the congregation's alms fund is utilised for various needs, including the payment of salaries for 77 honorary khadams, imams, muezzins, reciters, khatibs, protocols, Friday officers and mosque employees. This fund is also used to finance the overall operation of the mosque.

### 4. Monitoring and Evaluation

Oversight ensures that the utilisation of mosque funds is in accordance with the work plan and accountability principles. Mosques with strong audit systems have higher levels of accountability and are able to raise funds more effectively.<sup>28</sup> In this case, there are several supervisory steps that can be taken, namely with internal supervision carried out by mosque administrators, such as the treasurer or finance team. After that, a neat financial recording system is implemented, including receipts, expenses, and fund balances.

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<sup>27</sup> Umar S, Mosque-Based Community Education (Deepublish, 2019).

<sup>28</sup> Hamid M. I. A et al., "Factors Influencing the Mosque Funds Collection in Malaysia: A Study in Perak," *Journal of Islamic Accounting and Business Research* 11, no. 1 (2020): 86-99.

The evaluation is conducted to assess the effectiveness and efficiency of the use of funds and identify areas that require improvement. Evaluation is an objective analysis that aims to understand how effectively certain activities or programmes are implemented in an activity.

At the Baiturrahman Grand Mosque, supervision is carried out directly by the Technical Implementation Unit (UPTD) of the Baiturrahman Grand Mosque on the treasurer and manager of the mosque fund. In this case, the UPTD Baiturrahman Grand Mosque can evaluate the extent to which the funds used provide tangible benefits, such as improved facilities, improved quality of worship, or the success of religious programmes. So that it can identify obstacles or shortcomings in fund management and formulate corrective steps to increase efficiency in the future.

#### 5. Transparency and Accountability

Transparency is the openness of an organisation in informing about public resource management activities to parties who need this information. The value of transparency in the view of Islam strongly demands the values of honesty of every information in an institution / organisation, including religious organisations such as mosques.<sup>29</sup>

Meanwhile, accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to request this accountability.<sup>30</sup> accountability is an important principle in the management of mosque alms funds which aims to ensure that these funds are used transparently, on target, and in accordance with the mandate expected by the congregation.

To create transparency and accountability, the management of the Baiturrahman Grand Mosque routinely prepares weekly income and expenditure reports, which are submitted every Friday, as well as monthly reports published on the mosque's information board.

This step allows the congregation to clearly know the amount of alms fund income and details of its use. In this way, the congregation's trust in the management of mosque funds can be maintained, while ensuring that financial management is carried out openly and responsibly.

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<sup>29</sup> Z Ahmad et al, "Mosque Financial Management Practices and the Potential of Mosque Funds," *Journal of Accounting Research Aksioma* 19, no. 1 (2020).

<sup>30</sup> A. M. R Fauzi, "Accountability and Transparency of Mosque Financial Reporting (Empirical Study: Jami'i Mosque in Banda Aceh City)," *Scientific Journal of Accounting Economics Students* 5, no. 2 (2020).

### **C. Review of Ri'ayah Al-Masjid on the Management of Alms Fund Budget Year 2022-2024 at Baiturrahman Grand Mosque**

Baiturrahman Grand Mosque is the main mosque located in the centre of Banda Aceh City, precisely on Jalan Muhammad Jam No. 1, Kampung Baru, Baiturrahman District, Banda Aceh City, Aceh Province. Based on Google Maps, the coordinates of the Baiturrahman Grand Mosque are 5°33'12.9 "N and 95°19'02.2 "E. Geographically, the mosque is in a very strategic location, namely in the centre of Banda Aceh City, making it easily accessible to the public and visitors.

The Baiturrahman Grand Mosque was first built by Sultan Iskandar Muda in 1022 AH/1612 AD as a symbol of the glory of Islam in Aceh. At the time it was a royal mosque featuring a multi-layered thatched roof, a distinctive feature of Acehnese architecture.<sup>31</sup> In the 16th and 17th centuries AD, the Baiturrahman Grand Mosque not only served as a centre of Muslim worship, but also developed into one of the largest institutions of higher learning in Southeast Asia. However, the mosque was burnt down during the second Dutch aggression in Syafar 1290 AH/ April 1873 AD, which also killed Major General Kohler. The location of Kohler's death is now marked by a small monument near the mosque's north entrance. After the Baiturrahman Grand Mosque burnt down, Governor-General Van Lansberge fulfilled his promise to rebuild it, with the first stone being laid by Tengku Qadhi Malikul Adil on 13 Syawal 1296 AH/9 October 1879 AD. Construction of the mosque was completed in 1299 AH, with the initial structure having one dome. The mosque became an important symbol for the Acehnese people, who are all Muslims, as well as the centre of religion and the struggle of the Acehnese people.

At the beginning of its construction, the mosque only had one dome and one tower. Over time, the domes and minarets were added in stages, in 1935, 1957 and 1982. In 1957, two additional domes were built, complementing the three existing domes, bringing the total number to five. These five domes symbolise the values of Pancasila that live in the Acehnese community.<sup>32</sup> Initially, many Acehnese refused to worship at the new Baiturrahman Mosque, as it was built by the Dutch, who were once their

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<sup>31</sup> Gunawan Tjahjono, *Indonesian Heritage-Architecture* (Singapore: Archipelago Press, 1998).

<sup>32</sup> Aceh Documentation and Information Centre, *The Dutch Colonial War in Aceh*, 1977.

enemies. But over time, the mosque has become the pride of the people of Banda Aceh. In addition, the Baiturrahman Grand Mosque is one of the mosques that remained standing when the tsunami hit Aceh in 2004. However, one of the 35-metre minarets also suffered a slight crack and became slightly tilted due to the earthquake.<sup>33</sup>

This miracle is a true testament to Allah's power, where this mosque not only survived the destruction but also became a refuge that saved many lives. The Baiturrahman Grand Mosque has a rich and meaningful history for the people of Aceh. As well as being a symbol of faith and resilience, the mosque is also a reminder of the greatness of Allah and its important role as a spiritual and social centre in the long journey of Acehese life.

Thus, the Baiturrahman Grand Mosque is always visited by almost 1000 worshipers every day, even more on certain days. This is due to the very important historical status of this mosque, attracting many citizens from outside Banda Aceh who visit this city specifically to stop at the Baiturrahman Grand Mosque. Even foreign travellers take the opportunity to visit the mosque while in Aceh.

As a result, the income from the alms fund at the Baiturrahman Grand Mosque is almost able to fulfil the operational needs of the *ri'ayah*. *Ri'ayah Al-Masjid* also forms a good planning, proper implementation of activities and correct evaluation, and can run a neat organisation and help run a neat administration and effective and efficient work mechanism.

In 2022, the management of financial funds was fully handed over to the UPTD in accordance with Aceh Governor Regulation Number 6 of 2021 concerning Service Tariffs. Regional Public Service Agency (BLUD) UPTD Pengelola Masjid Raya Baiturrahman at the Aceh Islamic Sharia Office and Aceh Governor Regulation Number 7 of 2021 concerning Accounting Policies for Regional Public Service Agency (BLUD) UPTD Pengelola Masjid Raya Baiturrahman at the Aceh Islamic Sharia Office. Since the beginning of 2022 until now, the management of the Baiturrahman Grand Mosque's financial funds has started again from zero.

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<sup>33</sup> Van der Klaauw, *Geslachtslijst Bruins*, 1940.

Table of receipts and expenditures of the alms fund of the  
Baiturrahman Grand Mosque Banda Aceh Year 2022-2024.

YEAR	ACCEPTANCE	EXPENDITURES	SISA/SALDO
2022	5.390.299.615	5.225.365.978	164.933.637
2023	5.489.472.975	5.491.565.491	162.841.121
2024	5.858.431.188	5.723.724.275	297.548.034

Based on data obtained from the management of the Baiturrahman Grand Mosque, in 2022. The first year of managing the alms fund under the direct supervision of the UPTD Baiturrahman Grand Mosque, the management managed to collect alms fund income of IDR 5,390,299,615, with expenses of IDR 5,225,365,978 and the remaining IDR 164,933,637. This figure is a very good start for the mosque management, considering that 2022 is the period when the city of Banda Aceh begins to recover from the COVID-19 pandemic.

After a period of restrictions and *lockdowns* that were imposed previously, the Baiturrahman Grand Mosque was again visited by worshipers, both from within the city of Banda Aceh, various regions in Aceh, and from other provinces. The presence of worshipers and visitors who miss the atmosphere of the Baiturrahman Grand Mosque is one of the significant factors in increasing the income of alms funds that year. This shows the revival of worship and social activities at the mosque after the challenging pandemic.

In 2023, the income of the Baiturrahman Grand Mosque alms fund increased, reaching IDR 5,489,472,975. This increase was influenced by various factors, one of which was the organisation of several major events in Banda Aceh, such as the Aceh Cultural Week (PKA), a five-year event that attracts many visitors from various regions. As an icon of Banda Aceh City and Aceh Province, the Baiturrahman Grand Mosque is one of the main destinations for people attending the event. Its unique architecture and historical value make the mosque not only a place of worship, but also a symbol of pride for the people of Aceh. This contributes to the increase in the number of visitors and indirectly, the income of the mosque's alms fund also increases.

Unfortunately, in 2023, the expenses of the Baiturrahman Grand Mosque also increased, reaching Rp 5,491,565,491. This increase occurs to

ensure that the mosque's *ri'ayah* system is maintained, given the various damages that require repairs and other mosque operational costs. As a result, the mosque's balance from the previous year was used to cover these expenses. Thus, the total ending balance remaining in 2023 is IDR 162,841,121. This shows the importance of managing funds more efficiently to maintain the continuity of operations and maintenance of mosque facilities.

In 2024, the management of the Baiturrahman Grand Mosque recorded a significant increase in the income of alms funds, reaching Rp 5,858,431,188. This increase was influenced by various factors, such as activities carried out by the management and one of the biggest influences this year was the appointment of Aceh as the host of the 21st National Sports Week (PON), with the majority of sports being held in Banda Aceh City.

This big event attracts people from all over Aceh and from all over Indonesia. Many visitors utilise this moment to visit the Baiturrahman Grand Mosque, considering that the mosque is an icon of Aceh that is famous for its architectural beauty and historical value. This contributes to an increase in the number of worshippers and the mosque's alms fund.

This year, the expenditure made by the management of the Baiturrahman Grand Mosque has increased significantly, reaching Rp 5,723,724,275. This increase was caused by several factors, one of which was spending on mosque operational costs, such as the need for cleaning equipment, payment for mosque security and so on. This step was taken to ensure that the beauty of the Baiturrahman Grand Mosque is maintained and to support the sustainability of the mosque's *ri'ayah* system.

With these expenditures, the final balance remaining from the accumulation of 2022 to 2024 is IDR 297,548,034. This figure reflects the importance of wise and efficient fund management to maintain the operational sustainability and maintenance of the mosque as an icon of Aceh's pride.

Based on observations made by researchers, the Baiturrahman Grand Mosque has facilities that can be categorised as the most complete in the province of Aceh. On the inside of the Baiturrahman Grand Mosque there are various facilities, including the UPTD office, main room, high priest room, VIP room, library, VIP toilet, Baiturrahman Echo room, Baiturrahman Radio room, mihrab, pulpit, recitation table, marriage equipment, 18 fans, 18 central air conditioners, 42 split air conditioners, 25

standing air conditioners, 2 mop motors, 15 televisions, barriers for worshipers, mukena, sarong, mukena storage cabinets, as well as the Qur'an and books stored on shelves and cabinets. The mosque is also equipped with a high-quality sound system. The outside of the mosque includes 6 shoe/sandal storage areas, 5 ablution areas, 4 restrooms, an infocus screen (not permanently installed), 4 security posts, 4 minarets, 1 main tower, 3 additional mop motors, 12 electric umbrellas, 4 operational cars, beautiful gardens, ponds, escalators, and a very large parking area, capable of accommodating hundreds of cars and thousands of motorbikes. These facilities support the comfort of worshipers and visitors who come from various regions.<sup>34</sup>

To maintain the cleanliness and smooth running of the Baiturrahman Grand Mosque facilities, BLUD employees have important duties, especially in ensuring the readiness of facilities for worship. They routinely check the condition of various important elements, such as broken or dead lights, malfunctioning water taps, and other damages that require immediate repair.

In addition, the mosque also works with a team of khadams who are in charge of maintaining cleanliness, such as sweeping the floor, mopping, and thoroughly cleaning the mosque area. This coordinated cooperation ensures that the Baiturrahman Grand Mosque is always in a clean, comfortable, and well-maintained condition for worshipers. The activities are directly supervised by the UPTD of the Baiturrahman Grand Mosque, which is responsible for ensuring all tasks run well. This supervision is also part of the effort to maintain the quality of service to worshipers, so that the mosque can continue to be a clean, beautiful, and comfortable place of worship for all visitors.

Nevertheless, there are still some obstacles to the maintenance of mosque facilities and the utilisation of alms funds that are used outside the needs of the mosque. These constraints include damage to ablution facilities, physical buildings that are poorly maintained, faded paint and even some peeling off, damaging the beauty of the mosque. In addition, some areas of the mosque require more attention in terms of cleanliness and tidiness to ensure a comfortable and conducive environment for

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<sup>34</sup> Syifa Un Nafsi, Chairul Fahmi, and Riadhus sholihin, "THE VALIDITY OF USED GOODS AUCTION PRACTICES ON FACEBOOK PLATFORM," *JURISTA: Jurnal Hukum Dan Keadilan* 8, no. 2 (December 31, 2024): 622–43, <https://doi.org/10.22373/JURISTA.V8I2.195>.



worshippers. While the utilisation of alms funds used outside the mosque, such as visits to the sick / ta'ziah employees, payment of fines such as traffic tickets, subsidies for MTs and MA Darussyari'ah Masjid Raya Baiturrahman.

Hence, there is a need for improvement in the system of utilisation, maintenance and regular monitoring of mosque facilities. This step not only aims to maintain the cleanliness and beauty of the mosque, but also to ensure that worshipers can worship solemnly without interruption. With more optimal management, the Baiturrahman Grand Mosque can continue to be a comfortable centre of worship in accordance with the concept of *ri'ayah al-masjid*.

## CLOSING

Based on the results of the research conducted, it can be concluded that *riayah* management at the Baiturrahman Grand Mosque has been well structured and effective. This is reflected in various activities that cover aspects of worship, education, and other social activities. This management shows a commitment to maintain and preserve the main function of the mosque as a religious, educational, and community centre.

Alms funds are one of the main factors in supporting the achievement of the concept of *riayah al-masjid* at the Baiturrahman Grand Mosque. With planned management and targeted utilisation, these funds are used to support mosque operations, facility maintenance, and increase congregational comfort. The fund management process is carried out professionally by the treasurer and management team, who work under the direct supervision of the UPTD Masjid Raya Baiturrahman. This supervision and transparent management system allows the creation of a mosque that is not only physically beautiful and comfortable, but also able to carry out *riayah* functions in accordance with Islamic values.

Although the management of the Baiturrahman Grand Mosque is running well, there are still some obstacles, especially related to the considerable maintenance costs. These obstacles include costs for payment of cleaning staff, maintenance of facilities, as well as other operational needs that continue to increase. Therefore, the mosque management needs to develop strategies for more optimal utilisation of alms funds, increasing the number of worshipers and donors each year. This effort is important to ensure the financial sustainability of the mosque, so that all operational and maintenance needs can be met. Thus, the Baiturrahman Grand Mosque is

not only an icon of pride for the people of Aceh, but also a real example of the application of the ideal *riayah al-masjid* concept.

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