The Practice Of Programme-Based Budgeting: A Case Study Of A Mosque In Surabaya

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Abstract. This research article delves into the budget planning process at the Ar-Rahmah Mosque in Surabaya, employing a qualitative case study approach. Data was gathered through interviews with key mosque administrators, including the director, treasurer, and department heads. The findings reveal that the Ar-Rahmah Mosque adopts a bottom-up, program-based budgeting method. This process encompasses the preparation and ratification stages of the budget, with careful consideration of revenue and expense forecasting, as well as budget approval. The study highlights that this approach facilitates a more inclusive and participatory budgeting process, ensuring that the financial plan aligns closely with the mosque's various programs and activities. The implications of this research are particularly significant for other mosques and nonprofit organizations looking to enhance their budget planning strategies. By adopting a program-based budgeting approach, these organizations can potentially achieve greater financial efficiency and transparency. This case study of the Ar-Rahmah Mosque provides a valuable model for effective budget planning that can be emulated by similar institutions aiming to improve their financial management practices.

Keywords: Budget planning; Budgeting process; Mosque; Nonprofit

1. Introduction

The primary responsibility of leadership in a non-profit organization is planning. The essence of good leadership and financial management is budgeting. A budget is a plan stated in currency form. The appropriation process is principal because it allocates resources. This resource turn reveals the program preferences of the parties involved in budgeting (Zietlow et al., 2018). All of that applies to any organization. Then, professional mosque management for fulfilling the responsibilities of leadership and well financial management are very much needed in mosque management. For Muslims, the mosque, as an organizational entity, is the center of Islamic activities, not just a place of worship. Thus, the planning, organizing, implementing, and supervising processes in the management of the mosque institutions is also a matter of urgency. The Holy Quran in

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Surah At-Taubah verse 18 mentions, "*Indeed, those who worship the mosques of Allah are only those who believe in Allah and the Last Day, and who do the prayer and pay the zakat, and do not fear but Allah, so that they may be guided.*"

To magnify the mosque, the manager must prepare a variety of resources, like human and financial. The financial resources of the mosque are obtained from legal and non-binding efforts and contributions. The funds are trusts that must used responsibly, so the funds need manager to manage properly. Management guidlines and financial planning can provide some reference to managers in managing the organization's funds. Then mosque manager must carry out the budget planning process of collecting and managing funds, so that their use can be planned, measured, and controlled. Improving the liquidation process is a principal part of achieving financial management efficiency. A mosque manager must consider that the income (and support) and expenditures of a mosque, nonprofit organization, or any other business model are identified and managed using a budget (Zietlow et al., 2018). Budget-related considerations are at the heart of some of the biggest challenges in financial management. Reporting management systems such as accountability, financial reporting, and accurate internal controls will help to improve financial management practices effectively in nonprofit institutions and reduce administrative burdens (Mohamed Azam, 2013).

In connection with the budgeting process in nonprofit organizations, Strydom & Stephen (2014) found that first, the board of directors did not enforce fiscal planning to avoid damaging the organization's mission or reputation. Second, funding categorically results in suboptimization because managers tend to carry out funded activities rather than optimal activities. Thirdly, programming, which decides which main activities is carried out, is done well, but the need for financial resources to implement the program is abandoned.

In his research into nonprofit funding practices, Zietlow (2018), argued that nonprofit organizations can and should apply complex corporate finance techniques. Zietlow also concluded that the status of a nonprofit institution is not a principal reason for not applying financial management techniques like a business company.
Research on budgeting in mosques and religious institutions has been conducted, including research on budgeting practice in most religious organizations, which is done plainly (Bt Shaharuddin & Bt Sulaiman, 2015). Meanwhile, Hamdan et al. concluded the main factors contribute to success in management practices for mosque maintenance budget (Wan Hamdan et al., 2023).

Research articles on the budgeting process in nonprofit institutions are limited to published in reputable international research journals. The research investigates the budget of hospital marketing and its relationship with the funding process and organizational structure done by West & Prendergast (2009). Shaharuddin and Sulaiman (2015) researched the simple funding practices that many mosque organizations do. The least research on financial management practices in religious institutions may be due to the assumption that accountability systems within religious organizations are seen as informal and social practices, not as rational stakeholder-oriented mechanisms, and the accountable practices applied in these organizations are regarded by society as nothing more than "ceremonial rituals" aimed at strengthening the image of religious bodies as righteous and wise institutions for religious communities (Jayasinghe & Soobaroyen, 2009).

Ar-Rahmah Mosque is in North Perak, Surabaya, East Java. The mosque was built in 2011 and started operating in 2012. The mosque is in a 652 m2 land area with a building area of 578 m2. The mosque was completed in 2013 and has three floors capable of accommodating up to 800 jamaahs. In addition to the main building, the mosque also has its office building and manages the charity unit of the mosque, namely bait al-maal (treasure house), convenience store, catering businesses, and recycled drinking water depots. The mosque is also the center of education for the undergraduate school of da'wah and Islamic communication. The management of the mosque, the undergraduate schools, and student dormitories are under the management of a foundation. The program of activities of the mosque consists of routine study, the education of the Qur'an for children, adolescents, and adults, the program of language education, and Islamic insight.

Based on information from the chief of the Welfare Council of the Mosque of Ar-Rahmah, in 2019–2020, the Ar Rahmah mosque, through its Bait al-maal unit, can manage funds up to a minimum of 450 million Rupiah (28.846 US dollars) per month; that is, in a year, the Ar Rahmah mosque manages funds of at least 5.4 billion Rupiah (346.153 US dollars). According to the financial records, outside the Bait al-Maal, the Ar Rahmah mosque can manage funds up to 1.5 billion rupiahs (96.153 US dollars). The management of such funds requires planning to be efficient and effective in using funds.

There are three types of budgets, namely operational budgets, cash budgets, and capital budgets. When using only the word "asset" without mentioning the type, it is meant to be an operational budget. Operational budgets indicate planned income and expenditure for a period of time, usually one year. Operating budgets are the most well-known for most people who work in the nonprofit sector. A professional manager does not only manage income and expenditure but also cash flows, thus making a cash budget. A cash budget shows the planned cash flow, cash outflows, and the amount and duration of a cash shortage or cash surplus for a certain period, usually the next 12 months. The main idea is to highlight the period of imbalance between incoming and outgoing cash so that managers can take early action to manage cash positions and targets of liquidity. The capital budget shows the planned expenditure on fixed assets and other long-term and large expenditures (Zietlow et al., 2018).

The purpose of this research is to reveal and exhibit how the manager of the Ar Rahmah mosque carried out the budgeting process so that he could manage funds for managing many programs and activities that could boost the mosque. This research implied that the result may improve our understanding of financial management practices in nonprofit institutions, especially mosques, and be a benchmark for other mosques.

2. Methods

This research uses qualitative research methods, that is, multi-method research that uses an interpretative and naturalistic approach to its subjects (Oranga & Matere, 2023), emphasizes the qualities of entities, processes, and meanings that occur naturally , studies phenomena in the environment in which the phenomenon naturally occurs and uses the absorption of social actors to understand them, answers questions about how social experience created and given meaning, and produces representations of the visible world (Yin, 2014). Qualitative research is highly descriptive and often tells who says what to whom and how, when, and why (Gioia et al., 2013). The purpose of qualitative research is to address problems of description, interpretation, and explanation. Argued that qualitative research is the right way to uncover deeper processes in individuals, teams,

and organizations and understand how these processes took place over time. Furthermore, quality research is useful to understand what individuals are experiencing and how they interpret their experiences. So, consider this qualitative method to be the most appropriate in this research.

More specifically, this research used qualitative research methods with a case study approach. Qualitative case studies can be defined in various ways; the two most famous definitions are "the detailed examination of an aspect of a historical episode to develop or test historical explanations that can be generalized to other events" (George & Bennett, 2005: 5) and "the investigation of contemporary phenomena ("cases") in depth and the real-world context, especially when the boundaries between phenomenon and context may not be visible clearly." (Yin, 2014).

The design of this study used a single-case study for four reasons: first, it involves only one unit of analysis, the Ar Rahmah Surabaya Mosque. Second, we expected that the result of this research could provide different analysis opportunities compared to the general conditions. Third, to capture the practice of the budgeting process of the mosque organization because it can give lessons about the application of the budgeting process compared with theoretical budgeting. Fourthly, this is an opportunity for research that can be done comprehensively because not all researchers get the same opportunity. It's as Yin described it (Raco, 2018) .

The research was conducted from October 2020 at Ar-Rahmah Masjid Surabaya for six months until March 2021. Researchers took data by conducting interviews using semi-structured interview techniques, in which researchers first write a list of questions before the interview. But the person interviewed can explain extensively with open questions (Alsaawi, 2014). This type of interview form is a way to keep the interview process focused on the topic but not too rigid so that the source is flexible in giving answers that lead to depth and wealth of information (Oranga & Matere, 2023). Interviews were conducted with the Chief, treasurer, three heads of the program, and two other managers of Ar-Rahmah Mosque at once to validate the data already obtained.

This research used two types of data: primary and secondary data. We obtained the primary data by conducting semi-structured interviews. We used some observations as a complement to interview data. The observations allowed us to investigate participants' external behaviors and internal beliefs. Therefore, using more than one data collection instrument will help to obtain richer data and validate research findings (Alshenqeeti, 2014). We collected secondary data from financial reports of the mosque, the mosque manager's meeting notes, budget documents, and other financial-related documents. All primary data from interviews and observations, as well as secondary data, are analyzed. We analyzed the data by performing three activities simultaneously: data reduction, presentation, and conclusion or verification (Miles & Huberman, 2014). The analysis process is a cyclical process and interaction at the time before, during, and after data collection.

3. Results and Discussion
3.1. Budget Policy
The purpose of the operational budget of the Ar-Rahmah mosque is to promote the mosque and the congregation. The uses of these funds for mosque programs range from private, educational, and social programs. The fund is also for businesses-for-charities: convenience store business and food catering. The program and the evaluation report of

the previous period's activities serve as a guide for the budgeting preparation of the Ar-Rahmah Mosque. The revision policy is carried out by the chairman of the Mosque Welfare Council (MWC), taking into account the level of program importance and the priority of budget requirements, as well as the frequency of activities and the nature of budget reports. The purpose of funding is to convince the donor or stakeholder involved with the development of the programs so that the fund budget can be detailed and managed carefully. Besides, the purpose of funding is to control the entry and exit of funds, whether or not they are still in line with the plan (Zietlow et al., 2018). This budget policy will direct the organization's goals more clearly, which will help the manager implement the program according to the goals. Research suggests that translating and implementing standard strategies will reduce manager bias in the goal-setting process, thereby improving manager justice in the budgeting process and ultimately improving company performance (Duan et al., 2022).

3.2. Process, Philosophy, and Principles of Budgeting

Ar-Rahmah Mosque makes decisions based on the data from the activity report and the use of funds in the previous year, as well as in the process of budget planning. The budget planning process of the Ar-Rahmah Mosque begins with the preparation of program- or program-based budgeting (Tsofa et al., 2021), followed by the allocation of the resources and supplies needed to carry out the program. In budgeting, the manager of the mosque uses the bottom-up method; as said by the treasurer of the mosque, "W*e use the bottom-up method; we first propose new (budget proposals) to the top and new (if) approved and (would) dissolved.*" But for principal and urgent matters, the manager uses the top-down method.

The bottom-up method makes the program executor the party that reports or compiles any needs to be estimated by the mosque's treasurer. The prepared budget plan is then obtained by the executives, in this case, the heads of the field, along with the head of the MWC, for approval. This method encourages each field to prepare its estimates according to the program plan. Once approved, the Chief consolidated the budget into the parent budget, the foundation budget that houses the mosque.

The bottom-up method, synonymous with participative budgeting (Heinle et al., 2014), implies that the lowest management level should make budgets (Shields & Shields, 1998). This method makes the head of the department directly responsible for operational activities. The head of the department has a better understanding of budgeting because posses a greater comprehension of what the target is and a better knowledge of how much it costs the target. Mah'd's (2020) research findings show that in terms of managerial performance, the bottom-up approach to budgeting produces higher performance indicators than the top-down approach to budgeting. Mah'd's research reinforces previous research that there is a relationship between the bottom-up approach budgeting process and performance (Parker & Kyj, 2006).

A study also noted that the impact of budget participation on financial management accountability in the mosque showed significant results (Mohamed Azam, 2013), increased motivation, and enabled more communication between managers during the budgeting process (Covaleski et al., 2006). The results of Shield research (Shields & Shields, 1998) also showed that interactions between budget instrumentality and budgeting participation affected budget performance and job satisfaction and improved managerial performance by promoting clarity of objectives and commitments (Alhasnawi

et al., 2023), and improved administrative efficiency and accountability (Jung, 2022). According to research by Pestana et al. (2020) , satisfaction is an intermediary between motivation and emotion besides behavioral intentions and simultaneously strengthens the positive relationship between motivating and attracting motivations (Pestana et al., 2020). Results from an experimental study show that managers in a positive mood report their budgets more honestly than managers in a negative mood (Altenburger, 2021), while different organizational policies can drive a dissimilar mood that affects the working atmosphere and produces different organizational outcomes anyway (Cho & Yang, 2018). So, the budget policy made by the Ar-Rahmah Mosque will influence factors such as the mood of the mosque managers and indirectly affect motivation, achievement, satisfaction, and the organization's performance.

In addition to using the bottom-up approach, specifically for some things considered principal and urgent, the chief uses the method of top-down budgeting (Strauß & Zecher, 2013). So, in principle, mosque managers use the bottom-up approach together with the top-down approach, although they have different execution quantities in executions. Research by Heinle et al. mentions that in both the budgeting systems, top-down and bottom-up, private information is communicated vertically between the director and the manager below it. Heinle et al. also pointed out that top-down distribution entails less agency costs than bottom-up distribution when the level of information asymmetry is relatively low (Heinle et al., 2014). So, in this budgeting, there is a vertical exchange of information (Covaleski et al., 2006).

Some decisions relating to budget philosophy and principles should be made in the revision and reporting of budget-related data. Budget philosophy involves (1) what approach to take, (2) what aggregation level to use, and (3) what the "minimum" targets are. The budgeting approach may be top-down, bottom-up, or a combination of both. The approach used will encourage the assignment of responsibility for budget development and the level of participation. When the organization charges the budget on the agency's cash, then the organization's approach must be top-down. When the heads of departments or fields submit, develop, and enhance the funding process of their budgets, and all of this is added together to a consolidated budget, this means that the organization uses a bottom-up approach. The combined approach involves communication and economic and organizational assumptions that will be made by all budget participants (to ensure consistency), but the head of the organization or department has great freedom in setting the amount of the budget. In making this budget plan, it sometimes uses a method called "budget eye" (line-item), which means listing the main sources of income and expenditure by type (Lau & Lim, 2002). Expenditures are listed on what are sometimes called "natural expenditure elements," such as rent, utilities, wages, insurance, and so on. Budgeting, done at the level of detail, is a combination that helps prevent excessive spending or excessively low spending and provides minimal planning, coordination, and control functions (Lau & Lim, 2002).

Managers should make decisions about budget philosophy and principles in revisions and reporting budget-related data. The budget philosophy involves what approach to take, what aggregation level to use, and the minimum targets to achieve. The budgeting approach may be top-down, bottom-up, or a combination of the two of them. The choice of approach will encourage the assignment of responsibility for budget development and the level of participation. When the organization charges the budget on the organization's cash, then the organization's approach must be top-down. When the heads of departments

submit, develop, and enhance the funding process of their budgets, then all of this is added to a consolidated budget, which means the organization uses a bottom-up approach. The combined approach involves communication and economic and organizational assumptions that will be made by all budget participants (to ensure consistency). However, the head of the organization or department has great freedom in setting the budget. In making this budget plan, sometimes uses a method called "budget eye" (line-item), which means the manager lists the most important sources of income and expenditure by type (Sandalgaard & Nikolaj Bukh, 2014). Expenditures are sometimes called "natural expenditure elements," such as rent, utilities, wages, insurance, etc. Budgeting, done at the level of detail, is a combination that helps prevent excessive spending or underspending and provides minimal planning, coordination, and control functions (Zietlow et al., 2018).

3.3. Budgeting phase

The budgeting process for the Ar-Rahmah Mosque includes two stages: the preparation phase and the ratification phase. In each phase, there are several activities related to budgeting. At the Ar-Rahmah Mosque, the chief (director) and chief of field (manager) are involved in the process that takes place in the two stages, as described in the following paragraphs.

3.3.1.Preparatory stages

The steps taken in the preparatory stage begin with a revenue forecast, taking into account the operational burden and, after that, the approval of the budget. This step starts with a program that exists or is created and finds how much it costs. Second, set budget targets according to the program by rejecting the previous budget measure. The determination of this target will be discussed in the board's meeting, then reviewed by the mosque treasurer and discussed with the Chief to consider whether the proposed program is feasible to implement. Such process flows have their standard operating procedures.

3.3.2. The forecast of revenue

In the Ar-Rahmah Mosque, the chief said,

"In a month, the Ar-Rahmah mosque, through Baitul Maal, can obtain a monthly turnover that can reach 500 million, even reached 900 million of the total. So now the financial circulation is inside, the business units help Baitul Maal and Baitul Maal supports the mosque and the undergraduate school, so mutually reinforcing because the circulation is inside, so if totaled, the sum of figures is 450 to 500 million".

In the determination of the figures of the budget, the estimate of the needs of funds depends on the program. Based on the financial report of this mosque, the operating cost of the mosque in a month amounted to 30 million rupiahs (USD 1,923). Out of all such needs data, the manager of the Ar-Rahmah mosque prepared a plan by conducting an analysis of the budget forecast (Boukari & Veiga, 2018), i.e., estimates of revenue for the period of the coming budget year (Auerbach, 1999)a and estimates for expenditure adjusted to the plan of activity for the coming fiscal year (Ali et al., 2019). A budget is a plan, and any plan involves forecasts or predictions, that is, the estimations of income for a certain period and projections of projected expenses adapted to a plan of program or

activity (Zietlow et al., 2018). (Boukari dan Veiga, 2018; Auerbach, 1999). As quoted from Surabaya's Ar-Rahmah Mosque Treasurer, "*We made predictions using the financial reports and budget plans of last month.*".

In this phase, the chief conducts an estimate of expenditure based on the estimation of available income. Before approving the expenditures estimate, the chief and the treasurer perform an accurate revenue estimation to determine the prioritized budgets and which should be deferred or canceled. The manager of the Ar-Rahmah Mosque carried out the preparatory phase based on the analysis of the sources of funds for the mosque, which demanded high responsibility and accountability. So, the manager makes a plan for the use of the funds and compiles a report on the usage of the funds. Internally, the mosque manager's responsibilities cleared up in budgets made in periods of year and month. The mosque manager's external responsibilities clear up in monthly budget reports submitted to donors.

3.3.3. The operating expense

The Ar-Rahmah Mosque incurs monthly operating expenses amounting to 30 million rupiahs. These expenses cover a range of essential operational costs, including electricity, water, labor fees, telephone and internet access, hygiene costs, and the provision of drinking water for the congregation. Electricity is a major expense, as the mosque requires a steady supply for lighting, sound systems, and other electrical equipment used during prayers and events. Water is also essential for the mosque's ablution facilities, cleanliness, and other day-to-day operations. Additionally, labor fees are incurred for the salaries or wages of the mosque's staff, who perform various duties such as maintenance, security, and administrative tasks. Telephone and internet access are necessary communication tools for coordinating activities, managing administrative tasks, and facilitating communication within the mosque's community. Hygiene costs are also significant, as regular cleaning and maintenance are crucial for ensuring a clean and safe environment for worshippers. Furthermore, the mosque provides drinking water for its congregation, ensuring their comfort and hydration, especially during extended prayer sessions or events.

These operating expenses represent a significant financial burden and require careful estimation and planning by the institution's managers. Accurate forecasting of these costs is critical to ensure that the mosque remains financially stable and can continue to provide essential services to its community without interruption. Effective budget planning must account for these recurring expenses to maintain smooth operations and uphold the mosque's commitment to serving its congregation.

3.3.4. The phase of approval and ratification of the budget

This phase involves the head of the department and the chief of the Ar-Rahmah Mosque. The mosque carries out its functions as a nonprofit organization whose chief of the Ar-Rahmah mosque must approve the programs. Each department will implement the program as needed. The cost allocation depends on each program approved by the chief to achieve the program's efficiency and eligibility.

After determining the amount of the budget, the head of the department submits the budget to the treasurer. In this way, the managers are involved in controlling and overseeing the implementation of the budget agreed upon during the program execution.

Once the budget is approved or ratified (Prowle, 2014), the treasurer responsible for the financial section makes technical details of how to liquidate the fund process. In short, Figure 1 shows the budgeting process for the Ar-Rahmah Mosque.
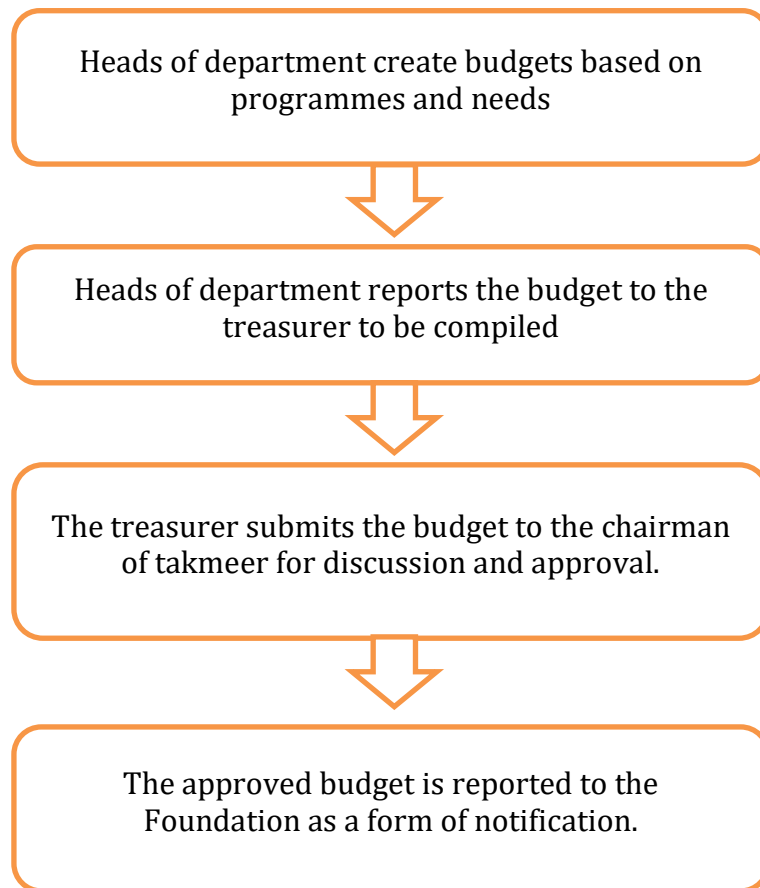
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┌──────────────────────────────────────────────┐
│   Heads of department create budgets based on │
│            programmes and needs               │
└──────────────────────────────────────────────┘
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│   Heads of department reports the budget to   │
│          the treasurer to be compiled         │
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┌──────────────────────────────────────────────┐
│  The treasurer submits the budget to the      │
│  chairman of takmeer for discussion and       │
│  approval.                                     │
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┌──────────────────────────────────────────────┐
│  The approved budget is reported to the       │
│   Foundation as a form of notification.       │
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Figure 1 Ar-Rahmah Mosque Budget Planning Process Steps

4. Conclusions

The results of this study showed that the Ar-Rahmah Mosque used the bottom-up method in the budget planning process that began with the heads of the department and was submitted to the treasurer, then handed over to the Chief of the mosque. Based on this research about the budgeting process at the Ar-Rahmah Mosque in Surabaya, it concluded that the budgeting process at the Ar-Rahmah mosque has two stages, namely, the stage of preparation and the phase of ratification of the budget. Secondly, the budget planning procedure of the Ar-Rahmah Mosque is more of a bottom-up approach.

This research only discusses the budgeting process in a mosque in Surabaya. It needs to investigate how other mosques implement their budgeting processes in similar mosques or mosques of different types in other areas, such as state mosques, the great mosques, or other mosques. Research for the implementation and evaluation phases will add information on how mosques apply to budgeting, implementation, and evaluations. Other research will discover how a budgeting process is addressed effectively and efficiently through implementation and evaluation

Acknowledgement

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