

Community Empowerment Dynamics of Masjid-Based *Bayt al-Mal*: A Phenomenology Approach

Aditya Pratama

Universitas Jambi

adityapratama@unja.ac.id

Received: 11 October 2023

Revised: 25 December 2023

Published: 30 December 2023

Abstract

Historically, masjids were the center of government, education, and economy. Nowadays there is an impression that Muslims are only busy to build the physical masjid and are not familiar with reality because Muslims tend to prioritize ceremonial rituals and underestimate the social functions of masjids. This study aims to assess the above assumptions and provide an overview of analytical reviews in capturing the phenomena of the management of masjid-based *bayt al-mal*. Thus, it can be well recognized the sides of excellence and weaknesses that may exist. This research uses qualitative methods with a phenomenological approach. The research found that there are four phenomena of management of masjid-based *bayt al-mal* in the Special Province of Yogyakarta namely providing people with social funds through *bayt al-mal*, empowering people through *bayt al-mal*, empowering communities not through *bayt al-mal*. This research emphasizes the evolving roles of masjids, extending beyond mere places of worship. The effectiveness of these multifaceted roles hinges on strong financial management, active fundraising, and transparent utilization of *bayt al-mal* funds. Training and professional management are also crucial for optimizing resources and building community trust. Masjids can serve as centers of community empowerment and positive social change when embracing their broader roles and responsibilities.

Keywords: *Bayt al-Mal*; Empowerment; Masjid; Phenomenology

Abstrak

Secara historis, masjid adalah pusat pemerintahan, pendidikan, dan perekonomian. Saat ini ada kesan umat Islam hanya sibuk membangun fisik masjid dan tidak paham dengan kenyataan karena umat Islam cenderung mengutamakan ritual seremonial dan meremehkan fungsi sosial masjid. Penelitian ini bertujuan untuk mengkaji asumsi-asumsi di atas dan memberikan gambaran tinjauan analitis dalam menangkap fenomena pengelolaan masjid berbasis bayt al-mal. Dengan demikian, dapat diketahui dengan baik sisi keunggulan dan kelemahan yang mungkin ada. Penelitian ini menggunakan metode kualitatif dengan pendekatan fenomenologis. Penelitian ini menemukan bahwa terdapat empat fenomena pengelolaan bayt al-mal berbasis masjid di Daerah Istimewa Yogyakarta yaitu pemberian dana sosial kepada masyarakat melalui bayt al-mal, pemberdayaan masyarakat melalui bayt al-mal, pemberdayaan masyarakat tidak melalui bayt al-mal, -mal. Penelitian ini menekankan perubahan peran masjid, tidak hanya sekedar tempat ibadah. Efektivitas peran multifaset ini bergantung pada pengelolaan keuangan yang kuat, penggalangan dana yang aktif, dan pemanfaatan dana bay al-mal yang transparan. Pelatihan dan manajemen profesional juga penting untuk mengoptimalkan sumber daya dan membangun kepercayaan masyarakat. Masjid dapat berfungsi sebagai pusat pemberdayaan masyarakat dan perubahan sosial yang positif ketika menjalankan peran dan tanggung jawab mereka yang lebih luas.

Kata kunci: Baitul Mal; Fenomenologi; Masjid; Pemberdayaan

INTRODUCTION

In Islam the concept of development centers around two broad aspects of its belief system- the divine and the human as well as the relationship between them. It takes life as a whole and as part of its unitary view of the universe. The Islamic position is that man was created to operate as the vicegerent, the trusted keeper, and the co-worker of god on the earth (Hasan, 1995).

All Muslim countries, including Indonesia, fall within the category of developing countries even though some of them are relatively rich while others are extremely poor. Most of these countries, particularly the poorer ones, are also beset with several extremely difficult problems reflected in high rates of unemployment and inflation, excessive balance of payments deficits, continued exchange rate depreciation, and heavy debt burden. The other problem is the extreme inequality of income and wealth among the different classes of each country. Consequently, while even the basic needs of a considerable portion of the population remain unsatisfied, the rich and the upper-middle classes live in great affluence. This tends to corrode the fabric of social solidarity and serves as one of the prime causes of socio-political instability (Mahomed, 2013).

According to the Population Census, 87.18% of the 270.203.917 residents of Indonesia are Muslims, and the number is predicted to continue to grow to 232,342,367 or 88.22% of the total population in 2020 (Kettani, 2010) making Indonesia a Muslim population highest in the world. With attributes as a country with the highest number of Muslims in the world, Indonesia has not applied the principles of Islamic economics.

A study by Rehman & Askari (2010) is one proof, they introduced the Economic Islamicity Index to measure the extent to which countries around the world address Islamic economics based on three objectives of Islamic economics, namely: Achievement of economic justice and achievement of sustained economic growth, Broad-based prosperity, and job creation, adoption of Islamic economic and financial practices. The latest data from the same index in 2022 puts Indonesia at 62nd and 6th among Islamic countries. One of the causes of the failure of economic development in developing countries is the neglect of development instruments that are under religion and local culture. Therefore, a new dimension is needed in carrying out economic policies to be more targeted (Beik, 2016). Policies that collaborate with social institutions because the economic policy course cannot be separated from social institutions. Masjids attempt to put forward in this matter. With the number of masjids that are located throughout Indonesia, it is not excessive to make masjids a center for community empowerment.

Sadeq (1991) in his book *Economic Development in Islam*, argues that there are two ways of transferring people's economic resources to prosperity. *First*, commercial which transpires through economic activity. *Second*, social occurs in the form of assistance such as *zakat*, *infaq*, and alms as security insurance for the devastated. This form of submission must be managed, distributed, and used

proportionally. Masjids can be a means for transferring economic resources as described above.

In contemporary times, masjids have experienced a decline in their overall appeal, despite a continuous increase in their numbers and the improvement in the quality of their infrastructure. The core functions of masjids have become increasingly narrow, even though they traditionally serve as sanctuaries for Muslims seeking solace and guidance amidst life's challenges. It is within these sacred spaces that believers turn to for respite and hope, anticipating solutions to life's predicaments (Supriyadi, 2017).

Nowadays masjids lose their appeal, even though the numbers continue to escalate and the quality of the buildings is getting better. Masjids as its function narrowed down, even though masjids are places for Muslims to complain and momentarily escape the problems of the world that shelter them and hope in the masjid to provide life solutions. However, Kasri (2019) revealed that masjids continue to hold a special place as the preferred charitable institution for Muslims. This preference can be attributed to their unwavering religious convictions, heightened trust in the sanctity of mosques, ease of contributing donations, the influence of influential peers, and positive past experiences associated with donating to these places of worship.

The aim of this paper is to provide an overview of the analytical review regarding the phenomenon of management *bayt al-mal* masjid and how its influence to community empowerment. Thus, it can be well recognized the sides of excellence and weaknesses that may exist in the management of *bayt al-mal*. This study specifically wants to see how masjids utilize *bayt al-mal* funding sources to manage the changes that prevail to place themselves as agents of social and religious transformation in society using phenomenology approach.

LITERATURE REVIEW

Masjid

In the time of the Prophet Muhammad, masjids were the center of civilization. Masjids are a strategic place because besides being used for worshiping also used as a place to develop war strategies, share knowledge and solve various *muamalah* cases in other words masjids become centers of government, education, and economics (Riwajanti et al., 2017). When Prophet Muhammad (SAW) arrived in Medina from Mecca, the first task relating to the built environment that he embarked on fulfilling was building the city's central masjid. When completed, the form of the masjid was extremely simple as Omer (2010) asserted. It consisted of an enclosure with walls made of mud bricks and an arcade on the qiblah side (towards Mecca) made of palm-trunks used as columns to support a roof of palm-leaves and mud. The northern wall was the *qiblah* side facing the *al-Masjid al-Aqsha* which was the first *qiblah* for about one year and a few months. However, as the *qiblah* was changed to face south towards Mecca, the southern entrance was subsequently

bricked up and a wall on the northern side was pierced. Before the *qiblah* change, there was, in all likelihood, no roofed area in the masjid, but after the change, an arcade on the southern side facing Mecca was created. There was no decoration of any kind within or without the masjid.

Notwithstanding its unpretentious and rudimentary structure, the Prophet's Masjid from the very first day served as a real community center quickly evolving into a multifunctional complex. The main roles performed by the masjid were as a center for congregational worship practices, a learning center, the seat of the Prophet's government, a welfare and charity center, a detention and rehabilitation center, a place for medical treatment and nursing, and a place for some leisure activities (Omer, 2005; Wahyudin, 2020; Jaya et al., 2022).

Compared with its status in Islamic history, the masjid today has become a distinctive phenomenon, perceived as an identity vessel of contemporary Islamic architecture that conveys sacred metaphysical meanings. Since the advent of modernity Muslim societies has become increasingly secularized (Allaham, 2019).

Masjid as Empowerment Community Means

Muslim et al., (2014) offers an empowerment model based on masjids in urban areas. First, economic input including masjid-based financial institutions, masjid management, beneficiaries, and cooperation. Second, the economic empowerment process begun from building spirituality, develop entrepreneurship experience, building capacity. Third, the output of economic empowerment contained human resources, business building, environmental building, and institutional building, and fourth empowerment outcome is the congregation's economic powerfulness.

Herfandi & Hamdani (2022) suggest the implementation of a management information system (MIS) to comply with modern necessities. Hutagalung et al., (2022) offer the nation of quick response application to collect donations. Fahmi (2018) mentioned that there are at least six steps on masjid-based empowerment, starting from the planning process, socialization, selection, empowering, mentoring, and evaluation process. He also initiated the idea of mosque business unit and indicate that in several masjids it has a contribution to the masjid's income and the economic welfare of the community (Fahmi, 2022). Masjid also encourage the emergence of new businesses (Boujjoufi et al., 2023).

RESEARCH METHOD

This study analyzes and map the phenomena of the management of masjid *Bayt al-mal* and its impact in empowering the community in Special Region of Yogyakarta using phenomenological approach including formal (semi-structured) interviews, participant observation and analysis of documentary evidence. In phenomenological research, the researcher attempts to identify the "essence" of human experiences of the phenomenon as described by the participants (Creswell, 2009). Determination of research samples using purposive samples used in the

description is the main goal is a description rather than generalization (Yin, 2016). This research utilized two methods of data collection: primary data were collected through interviews the administrator of each masjid (name in disguise) which were Mr. Ry as the treasurer of Masjid Jogokariyan, Ms. Ye as the treasurer of Masjid Suciati Saliman, Mr. Mu as the Deputy III or daily executive of Masjid Gedhe Mataram, Mr. Ai as the treasurer of Masjid Agung Sleman, Mr. To the Chairman of Masjid Al-Munawwir, and Mr. Soe the Chairman of Masjid Al Muawannah and secondary data through relevant literatures concerning management *bayt al-mal* and community empowerment to construct theoretical framework. The data analysis technique in this study uses descriptive analysis.

The research objects are the masjids located in Yogyakarta Special Province. It is the smallest Province in Indonesia, either in terms of geographical area and population. It has only 1,114.16 km² (430.18 sq miles) wide and 3,868,600 populations. The province is divided into one city of Yogyakarta and four regencies: Sleman, Bantul, Kulon Progo, and Gunung Kidul. Most of the population are Muslims. Therefore, there is a big number of Masjid. According to data issued by the Ministry of Religious Affairs in 2019, there are 8000 Masjids in Yogyakarta Province. They are spread 529 in the city of Yogyakarta, 1857 in Bantul, 1915 in Gunung Kidul, 1156 in Kulon Progo, and 2543 in Sleman regencies respectively.

RESULTS AND DISCUSSION

Results

In this study, *bayt al-mal* is understood in its role as assets managed by the masjids. The concept of masjid-based *bayt al-mal* serves as a means to empower Muslims by maximizing the utilization of masjids. Its primary function is to collect and transfer funds from Muslims to fellow Muslims in need. The funds are sourced from the contributions of the masjid's worshippers, including zakat, *infaq*, *sadaqah*, and waqf (ziswaf). These funds are then overseen by the administrators of *bayt al-mal* Masjid, acting as trustees responsible for managing the assets. It's important to note that the assets stored in the masjid are considered the property of the Muslim community, with the administrators serving as custodians of these resources.

Significant variations exist between different masjids, which can be observed in the amount of ziswaf they manage, the quality of management, and the resulting empowerment programs. To ensure the validity of our data, we have conducted member checks and source triangulation. From our field observations, this study has identified at least four management phenomena related to masjid-based *bayt al-mal*.

Prosperous Masjid through *Bayt al-Mal*

At the moment it seems that the public is more interested in the race of build a masjid than to prosper it. Prosperous means the congregation is always crowded, quality of worship, sufficient funding independently, and beneficial for the people and the surrounding or in other words capable of carrying out its functions.

One example that can be put forward is the Jogokariyan masjid, geographically located in Mantrijeron Village, Mantrijeron District, Yogyakarta City, Yogyakarta Special Region, Indonesia. In managing to become a prosperous masjid, it applies the following steps: determine the area of the masjid's dakwah, carry out data collection on masjid worshipers, plan masjid activities, socialize masjid activities, and make reports on masjid activities. In its application, it must also hold the main principles such as serving, understanding, socializing, and being accountable.

Initially, Jogokariyan masjid faced financial challenges, including an inability to cover its daily operational costs from Friday *infaq* contributions. The administrators initiated an Independent Congregation Movement (*Gerakan Jamaah Mandiri*) program, which calculated the masjid's operating expenses per person per week. This amount was set at Rp. 1,500 per person, and the community was informed. Worshipers whose *infaq* reached Rp. 1,500 became part of the Independent Congregation, responsible for covering their own expenses during prayers and sermons. The program's success led to increased *infaq* contributions.

Presently, Jogokariyan masjid boasts a variety of *infaq* types, each clearly designated and allocated for specific purposes. This transparency enhances trust between the congregation and administrators. For instance, parking *infaq* covers security salaries, while *infaq* for the dawn prayer supports the operational needs of the polyclinic. *Infaq* designated for the Islamic world is used to aid fellow Muslims globally, often in conflict or disaster-stricken regions such as Palestines or Rohingya. *Infaq* given during Jumat prayers goes toward the masjid's operational costs, including electricity, internet, and telephone bills, and *Sego Jumat infaq* is used to provide meals during Jumat prayers at the Jogokariyan masjid. The masjid has earned a reputation for transparency and accountability, often referred to as a "zero-rupiah balance masjid." The ethos behind this is that zakat, *infaq*, *sadaqah*, and waqf funds received must be clear and spent for their intended purposes. Administrators make every effort to avoid accumulating funds and utilize them promptly for the community empowerment.

Furthermore, Jogokariyan masjid has established its own *bayt al-mal* Foundation, responsible for collecting and distributing zakat to deserving recipients. This foundation has succeeded in building an eleven-room hotel on the masjid's third floor, generating revenue that helps reduce operational costs and ultimately benefits the community. The empowerment programs at Jogokariyan masjid include productive assistance, consumer support, educational aid, a free polyclinic, home improvement projects, and debt relief.

Another case is Masjid Suciati Saliman, located on Gito Gati St, Pandowoharjo, Sleman, Special Region of Yogyakarta, Indonesia. This masjid was established through the personal efforts and resources of Ms. Suciati. It is built on a 1,600 square meter area, spanning three floors and a basement. Ms. Suciati continues to bear the masjid's operational expenses directly and indirectly through the Jogo Sentono foundation, which she also founded. This foundation covers the salaries of masjid employees, which presently total 28 individuals, including security

guards, parking attendants, customer service, and the Masjid Prosperity Council (*Dewan Kemakmuran Masjid-DKM*). Paying fixed salaries to masjid administrators underscores the masjid's commitment to professional management and reduces reliance on volunteerism.

The unique architectural design of Masjid Suciati has turned it into a religious tourism attraction for both domestic and international tourists. The increasing number of visitors has significantly impacted infaq revenue. The masjid is designed to become self-sustaining, capable of conducting activities without external support. From its initial construction, it includes a business unit on the first floor, functioning as a multipurpose hall available for rent to the public. Event organizers (EOs) manage this space, and a portion of the profits from rentals are allocated to infaq for the masjid.

While Masjid Suciati is relatively new, its *bayt al-mal* expenditure currently focuses on the masjid's operational needs, such as electricity bills, employee salaries, and the purchase of worship-related equipment. Some funds are also earmarked for community empowerment programs, including weekly study groups on various topics such as *Tauhid* every Monday, the halal class every Wednesday, the study of *takziyatun nafs* every Friday, the study of jurisprudence every Thursday' and study in the morning hours every morning from 6 am to complete.

The two masjid masjids above illustrate the pivotal role of masjid-based *bayt al-mal* in empowering the surrounding community. Although there are differences, especially in terms of the source of *bayt al-mal* funds, the core objective remains consistent, to support both masjid operations and the empowerment programs of the surrounding community

Empowering Community Through and Not Through *Bayt al-Mal*

In this phenomenon, we delve into the analysis of parties other than the general public involved in the management, receipt, and expenditure of masjid funds. The first example is Masjid Dr. Wahidin Soedirohoesoedo, known as the Grand Masjid (*Masjid Agung*) of Sleman Regency. The administration of this masjid is largely led by government employees from Sleman Regency. In addition to appointing government staff to manage the masjid, the Sleman government also contributes to operational expenses, covering costs such as electricity and masjid employee salaries. The presence of Sleman Regency Government Civil Servants has two-fold consequences. Firstly, it enhances the credibility of masjid management due to the experience these individuals bring to managerial and organizational matters. However, on the flip side, the masjid faces challenges as these administrators have limited time available for masjid management. Consequently, the management of *bayt al-mal* funds has been entrusted to the Baznas Sleman (National Zakat Institution). This decision reflects the time constraints of masjid administrators and the need for additional resources to support community empowerment programs managed by Baznas.

Currently, *Masjid Agung* is registered as a Zakat Collection Unit (*Unit Pengumpul Zakat-UPZ*), which carries the administrative obligation of depositing

Bayt al-mal funds with Baznas. Unlike other UPZ masjids that regain control over their funds after receiving them from Baznas, *Masjid Agung* follows a distinct approach. In this case, all funds are fully managed by Baznas, which runs a program called 5S, namely Sleman Care (providing assistance to people affected by natural disasters), Sleman Healthy (supporting *mustahik* (those eligible for zakat) and their families dealing with health issues), Sleman Building (assisting *mustahik* in acquiring proper shelter and constructing places of worship), Sleman Productive (offering additional capital to *mustahik* to increase their family income and escape poverty), Sleman Smart (providing educational assistance to *mustahik*'s children to prepare them for the future).

Government involvement in the reception of masjid-based *bayt al-mal* funds has also been observed at Masjid Gedhe Mataram, a historical and cultural treasure within the Mataram Palace complex, situated on Jalan Mataram Masjid, Sayangan, Jagalan, Banguntapan District, Bantul Regency, Special Region of Yogyakarta. This complex houses the tombs of Mataram kings, and while the masjid and tomb are part of the same complex, their management is separate. Masjid Gedhe Mataram holds cultural significance and attracts tourists, making it a designated Cultural Reserve in the Special Region of Yogyakarta. Given its cultural importance, the government is expected to play a role in its management. However, in reality, the masjid's daily chairman, referred to as UI (name disguised), explained that regular financial assistance ceased in 2014. In previous years, the masjid received at least IDR50 million annually in the form of cash and non-consumable equipment.

The absence of government support is concerning because Masjid Gedhe Mataram is a cultural and historical asset that must be preserved. According to the Director General's Decree of Guidance on Islamic Communities Number DJ.II / 802 in 2014, electoral financing and operational costs were funded by the government and/or the private sector. However, at present, all necessary funds and operational costs are solely obtained from the community through zakat, *infaq*, *sadaqah*, and waqf.

Unlike Masjid Agung Sleman, where *bayt al-mal* funds were entrusted to Baznas, Masjid Gedhe Mataram manages the funds independently, with a focus on targeting the local community. The community empowerment program consists of three main types, namely social, educational, and health as shown in Table 1.

Table 1. Social Program Masjid Gedhe Mataram

Social Programs	Educational Programs	Health
Financial support for orphans	Islamic studies	Free Polyclinic
Food assistance	Tahfidz Qur'an	Free ambulance services

Source: Processed Primary Data

The social program encompasses a range of forms of assistance, from providing 3 kg of rice to the less fortunate every three months to supporting orphans with monetary aid. Orphans receive financial support every two months. In terms of health, the masjid operates a free polyclinic open every Thursday from 13:00 to 15:00. Additionally, the masjid extends support to individuals facing health-related challenges and offers free ambulance services. The educational program

includes Islamic studies such as Quranic commentary and *usul fiqh*, held every night. Funding is also provided to underprivileged students, and a *Tahfidz* Qur'an house has been established, currently accommodating five students.

Empowering Communities not through *Bayt al-mal*

For the Muslim community, masjids often serve as centers for religious activities and community interaction. Such is the case with Masjid Al-Munawwir, which plays a central role in academic and religious endeavors at the Al-Munawwir Islamic boarding school and among the residents of Krapyak Kulon, Panggunharjo, Sewon District, Bantul Regency, Special Region of Yogyakarta, Indonesia. This masjid sustains its activities solely through *infaq*, *sadaqah*, and waqf contributions from the local community. Interestingly, it maintains just one *infaq* box at the entrance, a choice made by KH. Munawwir to preserve the congregation's devotion and prevent any semblance of coercion. Measuring the empowerment of the community by Masjid Al-Munawwir is challenging, as the contributions extend beyond material goods or money. They encompass spiritual benefits and the cultivation of Islamic culture. Furthermore, the presence of masjids and Islamic boarding schools often stimulates the local economy, giving rise to shops and businesses catering to the needs of the students.

Islamic boarding schools serve as educational institutions specializing in the nurturing and development of human resources based on religious values and social control mechanisms. These schools have a central role in shaping the community, with their leaders (Kyai) effectively exerting social control.

Empowerment is achieved not solely through masjid-based *bayt al-mal* funds but also via Islamic boarding schools as distinctive educational institutions that align with the community's religious values. These institutions play a vital role in recruiting, educating, and training individuals in harmony with the community's culture and values, functioning much like mainstream educational institutions in human resource development

Masjids that do not Empower the Community

In masjids where *bayt al-mal* funds are not actively used for community empowerment, priorities often shift towards other aspects, particularly the physical expansion and improvement of the masjid. An example of this phenomenon is Masjid Al-Muawannah, established since 1928, steeped in the history of Islamic propagation, particularly in Ngemplak District, Sleman Regency, Special Region of Yogyakarta, Indonesia. The masjid typically receives around Rp1,5 million per week from the *infaq* boxes. According to MS (name disguised), the chairman of the administrators, the masjid hasn't maximized other instruments such as zakat. This can be attributed to the limited public awareness and the responsiveness of the masjid's administrators in capitalizing on opportunities.

Masjid-based *Bayt al-mal* expenditures are typically channeled towards masjid operational expenses, encompassing electricity bills, Jumat prayers, Islamic holiday celebrations, and the maintenance and expansion of the physical infrastructure. MS's viewpoint on the link between empowering the community and

expanding the masjid's physical structure is not without merit, as a well-maintained and aesthetically pleasing masjid can enhance the congregation's sense of comfort and devotion.

There are no specific guidelines regarding the use of *infaq*, and as long as it complies with sharia, it may be used for purposes beyond masjid operations. Nevertheless, in most cases, masjid *infaq* has been primarily directed towards covering operational costs such as cleaning, electricity, and staff salaries. The masjid's funds have predominantly been invested in physical infrastructure rather than the development of the local community. These funds could serve more meaningful purposes, such as creating capital to improve people's welfare, procuring production equipment, or providing scholarships to underprivileged students.

The challenge in managing *bayt al-mal* lies in the absence of a strong institutional culture. While the essence of *ziswaf* revolves around social justice, its true impact can only be realized when it's oriented towards strengthening institutions and systems. Funds collected in the masjid should ideally support activities aimed at instigating social change, a feat best accomplished by fortifying the institutional framework rather than simply focusing on physical construction.

Discussion

The findings and analysis in this study have revealed the distinctive nature of masjid-based *bayt al-mal* management and its implications for community empowerment. To sustain and maximize the impact of community empowerment efforts, masjids can draw lessons from other organizations, as suggested by Adamson & Bromiley (2013). The key to this approach is the provision of adequate training for development staff and the establishment of support mechanisms for the community. In addition, the roles of public sector organizations involved in community partnerships should be clearly defined, and organizations should consider implementing incentives, including funding, and sanctions to facilitate changes in their operational approaches.

The government plays a pivotal role in several scenarios, such as that of the Masjid Gedhe Mataram. By providing routine assistance for the physical upkeep and procurement of worship facilities, the government enhances the impact of *bayt al-mal* funds originating from the surrounding communities, enabling more comprehensive community empowerment programs. This assistance not only aids in the economic development of these communities but also contributes to preserving the historical, cultural, and religious heritage of these masjids (Agung et al., 2022)

Islamic boarding school masjids introduce a distinct phenomenon, where two different institutions—masjids and Islamic boarding schools—coexist and support one another. While masjids continue to function as places of worship, the broader community empowerment efforts are often spearheaded by Islamic boarding schools, focusing on social education and supervision. This collaborative

relationship creates a complementary approach that strengthens both educational and spiritual dimensions of community development.

The personal commitment of individuals, such as Ms. Suciati for the Suciati Masjid, plays a significant role. In her case, Ms. Suciati has not only supported the construction of the masjid but also actively participates in its daily operations. While this dependency on one individual is not without risks, Ms. Suciati has mitigated this vulnerability by introducing revenue-generating ventures, such as renting the masjid hall for seminars, meetings, and marriage contracts. This model is similarly found in Masjid Al Mahdy, West Java, where the ground floor serves as a venue for weddings and social events, creating business opportunities for the surrounding community (Jawahir & Uyuni, 2019)

These phenomena collectively underline the evolving role of masjids, with notable differences from the time of the Prophet Muhammad. In contemporary society, masjids have taken on multiple functions, as places of worship, consultation for community issues, centers for knowledge enhancement and leadership development, repositories for collected funds, and platforms for social and community governance Ayub (2005) (As-Salafiyah et al., 2022). The transition is a response to the diverse needs of society and reflects the changing contexts and paradigms. While direct comparisons between masjids today and those of the Prophet's time are not entirely fair, this evolution is essential for adapting to contemporary challenges, Abdel-Hady (2011) mentioned masjid are described as unique institutions due to the history of Islamic masjids plays an irreplaceable role because it is able to accommodate the needs of the community such as spiritual, educational, social and state administration.

In the present day, however, the role of most masjids has become more limited due to the emergence of specialized institutions. With schools, colleges, ministries for social welfare, and other organizations addressing specific aspects of community well-being, masjids have seen a reduction in their educational, social, and welfare role. This division of functions has led to the misconception that masjids primarily serve as places of worship, potentially contributing to a decline in their engagement with the broader community.

The research findings emphasize the pivotal role of masjid administrators. Consider the transformation of Jogokariyan Masjid into a prosperous institution, evident not only in its growing congregation but also in the tangible impact of its empowerment programs on the surrounding community (Azzama & Muhyani, 2019). Noviriani & Fitriani (2022) found that many masjids still experienced a deficit. This means that expenses are greater than income due to only relying on income from single source, Friday *infaq* while Pradesyah et al., (2021)) highlight the challenge of ineffective management of mosque finances, with resources predominantly allocated to operational needs, rather than community empowerment initiatives.

The limitation of the masjid's administrators has not prevented the masjid from doing more in empowering their surroundings. This is reflected in the

phenomenon of the UPZ masjid by submitting existing *bayt al-mal* funds to be managed by Baznas therefore, the wider community can feel its utilization. This is consistent with the findings of Said et al Said et al (2013) which testing the factors that contribute to the financial performance of masjids in Malaysia. The results revealed that good internal control and active involvement of masjid administrators in fundraising activities improved the masjid's financial performance. The study also found that strong financial resources would facilitate masjids to further improve empowerment programs in quality and quantity.

When *bayt al-mal*'s expenses and income are managed transparently and can be monitored directly by the general public it gain community trust (Riwajanti & Fadloli, 2019). This is in line with the findings of Adil et al (2013) who explored the financial management practices of various types of masjids in Malaysia. Recording proper and accurate financial transaction increase the accountability of masjid administrators and increase productivity to achieve the mission and goals to realize community empowerment therefore, masjid administration in Indonesia need professional management training as is done by to optimize the received donations (Fernando et al., 2022; Rianto et al., 2021; Iswanto et al., 2019).

CONCLUSION

To conclude, this research explores the dynamic management of masjid-based *bayt al-mal* within the Special Province of Yogyakarta, Indonesia identifying four distinct phenomena that depict varying approaches to community empowerment. The first phenomenon reveals masjids that adeptly utilize *bayt al-mal* funds, sourced from collective community contributions or individual efforts, to foster impactful and sustainable community empowerment programs. The second phenomenon focuses on masjids that combine *bayt al-mal* and government assistance to enhance both physical infrastructure and community empowerment programs. This approach helps preserve cultural heritage, historical values, and religious tolerance. The third phenomenon introduces Islamic boarding school masjids, where masjids primarily serve as places of worship, while community empowerment programs are led by Islamic boarding schools. The fourth phenomenon highlights masjids that prioritize infrastructure maintenance, aiming to provide worshipers with a conducive environment. The empowerment concept is prominent especially because it provides a positive perspective on the poor. Poor people are not seen as people who are lack of food, lack of income, unhealthy and passive objects receiving mere service. But as a person who has a variety of abilities that can be mobilized to improve his life. This notion provides a frame of reference regarding the power and power dimensions that cover social, economic, cultural, political, and institutional principles.

Moreover, it is suggested that the first phenomenon need to be develop by other masjid and is reinforced by several crucial factors, enhancing community engagement foster a sense of ownership among community members, encouraging

them to actively participate in identifying needs and priorities. Consider initiatives that address various aspects of community development, including education, healthcare, vocational training, and economic empowerment. Implement accountability mechanisms to ensure that funds are used efficiently and effectively for the benefit of the community. Encourage masjids to document their successful community empowerment initiatives and share best practices with other communities. By addressing these aspects, masjid can contribute to the continued development and optimization of community empowerment programs within the context of masjids utilizing *bayt al-mal* funds. This approach aims to strengthen community resilience and promote sustainable development.

REFERENCES

- Abdel-Hady, Z. M. (2011). The Masjid, Yesterday and Today. *The Center for International and Regional Studies*, 44(8), 1689–1699.
- Adamson, D., & Bromiley, R. (2013). Community empowerment: learning from practice in community regeneration. *International Journal of Public Sector Management*, 26(3), 190–202.
- Adil, M. A. M., Mohd-Sanusi, Z., Jaafar, N. A., Khalid, M. M., & Aziz, A. A. (2013). Financial management practices of mosques in Malaysia. *Global Journal Al-Thaqafah*, 3(1), 23–29. <https://doi.org/10.7187/GJAT302013.03.01>
- Agung, S., Gautama, Achmad Gat Rahmah, S., & Setiono, A. R. (2022). Religious tolerance, cultural, local wisdom and reliability in the Great Mosque building of Mataram Kotagede Yogyakarta. *Journal of Cultural Heritage Management and Sustainable Development*, 12(4), 4593–4608. <https://doi.org/10.1108/JCHMSD-06-2020-0088>
- Allaham, A. (2019). Metamorphosis of mosque semiotics From sacred to secular power. *International Journal of Architectural Research*, 13(1), 204–217. <https://doi.org/10.1108/ARCH-11-2018-0001>
- As-Salafiyah, Rusydiana, A., Mustafa, A. S., & Isa, M. (2022). Maqashid sharia-based mosque empowerment index. *International Journal of Ethics and Systems*, 38(2), 173–190. <https://doi.org/10.1108/IJOES-06-2021-0122>
- Ayub, M. E. (2005). *Manajemen Masjid: Petunjuk Praktis Bagi Para Pengurus* (D. Mardanus (ed.)). Gema Insani.
- Azzama, A., & Muhyani. (2019). MANAJEMEN MASJID JOGOKARIYAN YOGYAKARTA SEBAGAI PUSAT KEGIATAN MASYARAKAT. *Komunika: Juournal of Communication Science and Islamic Da'wah*, 3(1), 197–205.
- Badan Pusat Statistik. (2020). *Sensus Penduduk 2020*. <https://sensus.bps.go.id/main/index/sp2020>
- Beik, I. S. (2016). Islamisasi Ilmu Ekonomi. *Islamiconomic: Jurnal Ekonomi Islam*, 7(2), 183–204.
- Boujjoufi, Mohamed El Mustafa, A., & Teller, A. (2023). Does mosque location matter? Mosque and Islamic shops in the European context. *Journal of*

Islamicarketing, Journal of Islamic, 14(2), 465–483.
<https://doi.org/10.1108/JIMA-01-2021-0007>

- Creswell, J. W. (2009). *Research Design: Qualitative and Quantitative Approaches*. Sage Publications.
- Emzir. (2014). *Metodologi Penelitian Kualitatif Analisis Data* (4th ed.). Rajawali Pers.
- Fahmi, R. A. (2018). Enhancing The Economic Role Of The Mosque Through Empowerment: A Case Study in Yogyakarta City. *Jurnal Ekonomi Manajemen & Bisnis*, 19(1), 57–70.
- Fahmi, R. A. (2022). Transformation of Mosque Management Through Islamic Social Enterprise Concept. *Journal of Islamic Economics Lariba*, 8, 157–178.
<https://doi.org/10.20885/jielariba.vol8.iss1.art10>
- Fernando, R., Hasanuddin, T., Rangga, K. K., & Utama, D. D. P. (2022). Professional Mosque Management Model Based on Religious and Academic Activities in the Community. *Khalifa: Journal of Islamic Education*, 6(2), 196.
<https://doi.org/10.24036/kjie.v6i2.275>
- Hasan, Z. (1995). Economic Development in Islamic Perspective: Concept, Objectives, and Some Issues. *Journal of Islamic Economics*, 1(6), 80–111.
- Herfandi, H., & Hamdani, F. (2022). Implementasi Sistem Informasi Manajemen Masjid Berbasis Web. *INFORMAL: Informatics Journal*, 7(3), 167.
<https://doi.org/10.19184/isj.v7i3.34233>
- Hutagalung, J., Amrullah, A., Saniman, S., Maya, W. R., & Elfitriani, E. (2022). Digitalisasi Masjid Era Society 5.0 Menggunakan Teknologi Qris Pada Kas Masjid Al-Muslimin. *JCES (Journal of Character Education Society)*, 5(1), 151–160.
- Indices, I. (2022). Islamicity Indices 2022. In <http://islamicity-index.org/wp/>.
- Iswanto, Nurjanah, A., Prasojo, I., Anindiyahadi, F., & Raharja, N. M. (2019). Mosque as a Civilization Center. *International Journal of Innovative Technology and Exploring Engineering*, 8(12), 1072–1074.
<https://doi.org/10.35940/ijitee.K2345.1081219>
- Jawahir, M., & Uyuni, B. (2019). Pemberdayaan Masyarakat Berbasis Masjid. *Spektra*, 1(1), 36–43. <https://doi.org/10.30997/qh.v3i1.998>
- Jaya, E. S., Mahmud, Ruswandi, U., & Erihadiana, M. (2022). The Strategic Management of Mosque-Based Education. *International Journal of Current Science Research and Review*, 05(06), 2025–2032.
<https://doi.org/10.47191/ijcsrr/v5-i6-28>
- Kasri, R. A. (2019). Why do Indonesian Muslims donate through mosques? *International Journal of Islamic and Middle Eastern Finance and Management*, 12(5), 663–679. <https://doi.org/10.1108/IMEFM-11-2018-0399>
- Kettani, H. (2010). Muslim Population in Africa: 1950 – 2020. *International Journal of Environmental Science and Development*, June 2014, 136–142.
<https://doi.org/10.7763/ijesd.2010.v1.27>
- Mahomedy, A. C. (2013). Islamic economics: Still in search of an identity.

- International Journal of Social Economics*, 40(6), 556–578.
<https://doi.org/10.1108/03068291311321857>
- Muslim, A., Karsidi, R., Wijaya, M., & Joebagio, H. (2014). A Mosque-Based Economic Empowerment Model for Urban Poor Community. *International Journal of Social Science Research*, 2(2), 80.
<https://doi.org/10.5296/ijssr.v2i2.5472>
- Noviriani, E., & Fitriani, A. (2022). Menghadirkan Akuntabilitas dan Transparansi : Langkah Rekonstruksi Pelaporan Keuangan Masjid. *Simposium Nasional Akuntansi Vokasi (SNAV)*, X, 371–379.
- Omer, S. (2005). *Prophet Muhammad (Pbuh) and Urbanization of Madinah*. Research Centre International Islamic University Malaysia.
- Omer, S. (2010). Some Lessons from Prophet Muhammad (SAW) in Architecture: The Prophet's Mosque in Madīnah. *Intellectual Discourse*, 18(1), 115–140.
- Pradesyah, R., Susanti, D. A., & Rahman, A. (2021). Analisis Manajemen Keuangan Masjid. *Jurnal Kajian Islam Dan Masyarakat*, 4(2), 154–168.
- Rehman, S. S., & Askari, H. (2010). An Economic Islamicity Index. *Global Economy Journal*, 10(3), 1–37.
- Rianto, H., Putri, A., & Hasibuan, R. P. S. (2021). Pelatihan Manajemen Masjid Pada Era Industri 4.0. *JMM (Jurnal Masyarakat Mandiri)*, 5(4), 2109–2116.
<https://doi.org/https://doi.org/10.31764/jmm.v5i4.5061>
- Riwajanti, N. I., & Fadloli. (2019). Mosque-Based Islamic Cooperative for Community Economic Development. *Review of Integrative Business and Economics Research*, 8(2), 196–208.
- Riwajanti, N. I., Muwidha, M., & Candrawati, T. (2017). Mosque and Economic Development. *Annual International Conference On Islam and Civilization*, 1(1), 124–129.
<http://research-report.umm.ac.id/index.php/AICIC/article/view/1935>
- Said, J., Mohamed, A., Sanusi, Z. M., & Yusuf, S. N. S. (2013). Financial Management Practices in Religious Organizations: An Empirical Evidence of Mosque in Malaysia. *International Business Research*, 6(7), 111–119.
<https://doi.org/10.5539/ibr.v6n7p111>
- Supriyadi, A. (2017). Pemberdayaan Ekonomi Berbasis Masjid(Studi Kritis Pasal 53, 54, Dan 55 Pp. Nomor14 Tahun 2014 Tentang Pelaksanakaan Uu Nomor 23 Tahun 2011Tentang Pengelolaan Zakat). *An-Nisbah: Jurnal Ekonomi Syariah*, 3(2). <https://doi.org/10.21274/an.2017.3.2.210-229>
- Wahyudin, D. (2020). Mosque and Civilization: Setting Islamic Center of Nusa Tenggara Barat as Center of Civilization. *NALAR: Jurnal Peradaban Dan Pemikiran Islam*, 4(1), 29–42. <https://doi.org/10.23971/njppi.v4i1.1921>
- Yin, R. (2016). *Qualitative Research from Start to Finish*. The Guilford Press.