

Decrease In Productivity Of Distribution Of Donation Funds And Alms At The Al-Ghuroba Foundation Mosque Rawamangun East Jakarta

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Abstract

The corona virus pandemic has had a significant negative impact on economic development in various sectors, including philanthropic activities such as Infak and Sedekah. This study focuses on the Decrease in Productivity of Alms and Alms Distribution at the Al-Ghuroba Rawamangun Foundation Mosque, East Jakarta. The main problems raised are the factors causing the decline in productivity of alms and alms distribution and what should be done to increase the productivity of alms and alms distribution. The method used in this study is field research , namely research used through the results of surveys and observations. By using the Case Study approach , namely focusing on a particular object that is raised as a case to be studied in depth so as to be able to uncover the reality behind the phenomenon. This approach can be used in a complementary manner with a descriptive qualitative approach to provide a more comprehensive understanding of a research problem or phenomenon. The results of this study indicate the importance of conducting training evaluations on programs that have been implemented, maintaining harmony with the congregation and donors, and the need for supervision from Baznas in the productivity of distributing alms and donation funds at the Al-Ghuroba Rawamangun Mosque, East Jakarta.

Keywords: Productivity, Alms, Charity

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INTRODUCTION

During the pandemic coronavirus where the world is affected by the impact that occurs in all countries, including Indonesia. In August 2021, there were 3.6 million positive cases in Indonesia and more than 100 thousand people have died from this virus. In addition, corona also has a significant economic impact in Indonesia.

According to a survey by the Ministry of Social Affairs, around 34% of people experienced a decrease in income and 24% lost their jobs during the pandemic. The decrease in income has had a significant impact on the productivity of philanthropic activities throughout Indonesia, including the Al-Ghuroba Foundation. Therefore, the sustainability of this foundation and the philanthropic activities it carries out depends on the management's ability and strategy to adapt and survive during the pandemic.

Currently, the Al-Ghuroba Mosque is still experiencing a decline in productivity in distributing alms and charity funds to the surrounding community, especially to internal employees, even though based on the Decree of the President of the Republic of Indonesia (Keppres) number 17 of 2023, the decree states that the pandemic status in Indonesia has ended.

Al-Ghuroba Foundation Mosque Rawamangun East Jakarta is one of the historical mosques with extraordinary development in the pre-pandemic period, but at the beginning of 2021-2023 Al-Ghuroba Mosque had very big problems, especially in the philanthropic sector. For this reason, the research focused on factors that decreased the productivity of distributing alms and charity funds and what should be done to increase the productivity of distributing alms and charity funds so that the achievement of this distribution can be more optimal among the community and its internal members.

Currently, information collected from various sources states that the distribution of productivity of alms and charity funds is still in the process of recovery, due to the impact of restrictions on community activities during the corona virus pandemic, and has resulted in a number of large companies trying to lay off their employees, due to companies that do not get consumers. This of course also has an impact on company income and community income, and some companies have even laid off (terminated employment) their employees to reduce expenses during the corona virus pandemic that occurred in Indonesia (Adityawan, in Bara & Pradesyah, 2022) .

The data on benefit receipts based on the benefit receipt program in 2020 is as follows:



Table 1. Number of Mustahiksource: www.baznaz.go.id

Number	Field	Number of Mustahik	%
1	Economy	871,059	5.25
2	Education	1,177,337	7.10
3	Da'wah	3,916,128	23.62
4	Health	2,340,580	14.12
5	Social humanity	8,273,216	49.90
6	Total	16,578,320	100

It is hoped that the results of this study can explain the situation that occurred during the run-up to the pandemic disaster, and can help the Foundation in developing strategies, collecting, managing funds and being productive in distributing alms and charity funds and can overcome the decline in productivity in distributing alms and charity funds due to the impact of the corona virus pandemic over the past two years.

METHOD

Research Design

Research design includes elements such as research objectives, research approaches, research design, sampling, data collection, data analysis, and ethical considerations. All of these elements work together to form a framework that guides research to be carried out systematically and with quality. The research method is very important for the success of a study, because it wants to achieve the objectives of a study, namely to obtain reasonable solutions and accurate answers, so the author in this case chooses to use a qualitative research method. (Sulistyo et al., 2023)

Research Approach

The research approach in this paper uses a qualitative approach in the *field research method* which is a conceptual and procedural design in research, including various attitudes from general assumptions to detailed data collection methods, analysis, and file interpretation. The research that the author wants to do is closely related to the decline in the productivity of distributing alms and charity funds to mosques in a foundation institution, so using the knowledge of the *Case Study approach*, namely paying more attention to certain objects that are raised as a case to be studied and



analyzed in depth so as to be able to uncover the reality behind the phenomenon. (Hidayat, 2023)

Data source

The sources for this research are:

- a. Primary data is data obtained by researchers directly from sources through interviews, observations, or reports in the form of informal documents and processed by the researchers themselves. The main data here are the administrators of infaq and shadaqah funds directly with the supervisors and heads of each institution. (Putra, 2019)
- b. Secondary data is data from research results in the form of official documents, research subject books, reports, theses, dissertations. Of course, it is related to the topic of the thesis that the author is researching, namely the evaluation of the role of productivity in financial management of infaq and shadaqah funds according to the concept of sharia finance. (Istiqomah & Irsad, 2018)

Research Location

Location study This is Al-Ghuroba Foundation, Pulo Gadung District, Jati Village, Jakarta City East. Region Especially for the Capital City of Jakarta. Al Ghuroba Foundation, which consists of mosques, Islamic boarding schools, and general education schools for junior high schools, senior high schools and campuses.

Data collection technique

Here are some steps in collecting data through interviews:

1. Preparation: Preparation is the initial stage before conducting an interview. Researchers need to formulate interview questions that are relevant to the research topic and research objectives.
2. Data Collection: When conducting interviews, researchers meet directly with respondents and conduct face-to-face interactions.
3. Listening and Taking Notes: During the interview, the researcher needs to listen carefully to what the respondent is saying.
4. Data Analysis: After the interviews are completed, the researcher will analyze the data collected from the interviews. Qualitative data analysis involves the process of identifying patterns, themes, and categories that appear from the interview.



5. Through interviews and documentation, researchers can gain rich perspectives and understanding of respondents' experiences and views related to the research topic.

This study consists of committee records that are specifically supported by the administrators of the alms and charity funds (Treasurer) and the Head of the Mosque, the Secretary of the Mosque and several members of the Mosque Congregation, to find out the annual income recorded in the financial reports and documents, including official letters containing regulations regarding the role of alms and charity funds in the foundation institution. (Syukri, 2019)

RESULTS AND DISCUSSION

Collection Factors

The collection of alms and charity funds at the Al-Ghuroba Mosque Foundation is carried out in two ways, namely:

1. Collection of zakat fitrah and zakat maal in the month of Ramadan, as well as infaq and sadaqah on Fridays.
2. Raising infaq and sadaqah funds for the community.

The method of collecting information and charity at the UPZ (Zakat Receiving Unit) is done directly or through a mandate. Direct collection is carried out by the UPZ administrators and in collaboration with the mosque treasurer. While deposits can be made through the Mosque's Infak and Sedekah boxes.

Storage Factor

Savings is a form of information and management of alms and charity funds at YPI (Islamic Development Foundation). Saving alms and charity funds is done in two stages, namely:

1. Held in cash at the Al-Ghuroba Mosque which is managed directly by the treasurer.
2. Deposit money into the bank.

These two storage methods aim to secure donation and alms funds from various human behaviors, these funds are also known by the YPI management as a foundation institution at the Al-Ghuroba Mosque.

The storage of funds has different levels of security, such as in mosques which are very vulnerable to loss so that the quality of security is very low. Therefore, alms and charity funds are still stored at home and there is a lack of supervision over the



management of these funds. Storing funds in a bank is safer and easier in terms of accountability.

Accountability Factors

Accountability is an activity where someone is responsible for their effectiveness in distributing zakat, infak and sedekah funds to YPI Al-Ghuroba Mosque. Accountability carried out by YPI Al-Ghuroba Mosque is in two ways, namely:

1. Weekly responsibility, specifically reporting cash flow in and out to the congregation of Alghuroba Mosque every day before Friday prayers. Reporting is done by direct delivery and through the mosque's financial council.
2. Annual accountability. Specifically the accountability of the leadership of YPI Al-Ghuroba Mosque as a whole and what was reported at the annual closing ceremony of Al-Ghuroba Mosque.

It turns out that the results of the interview with the chairman of the DKM, the author found the results of why the YPI of the AL-Ghuroba Mosque experienced a decline after the corona virus pandemic, the beginning of the unproductive distribution of alms and charity funds was due to a lack of transparency (there were no regular reports on the use of funds, there was no mechanism to ensure that funds were used according to their intended purpose and finally the loss of public or donor trust due to a lack of information regarding the use of funds).

In addition, the lack of human resources (HR) ready to support the mosque business world is the cause of the failure of the program. The failure of the productivity concept in distributing alms and charity funds is a big mistake for the DKM of Al-Ghuroba Mosque as well as the lack of cooperation with the East Jakarta City Zakat Agency (Baznas) in empowering the congregation and managers of mosque funds to the imam and mosque caretaker so that they are economically feasible.

The following are factors that have caused a decline in the productivity of distributing alms and charity funds:



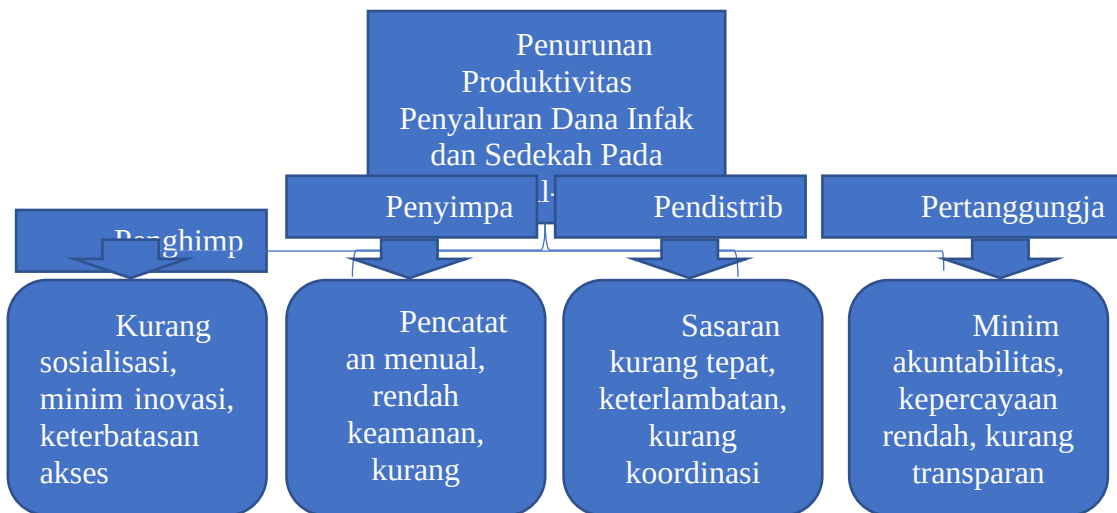


Image: Decrease in Productivity of Alms and Donation Fund Distribution

Productivity of Distribution of Alms and Donation Funds

Based on the research that has been conducted and the theory put forward at the beginning, it can be analyzed that in terms of collecting alms and charity funds carried out by YPI Al-Ghuroba Mosque, it is in accordance with the existing theory, but there is still a lot of work to be done to increase the productivity of distributing alms and charity funds that need to be improved in this situation is that YPI Al-Ghuroba Mosque cannot rely on the Mosque's charity box alone to collect alms and charity funds but seeks sponsors for alms and charity by using facilities and infrastructure that can be used to facilitate the payment of zakat, alms and charity.

Distribution Improvement Program

According to the Head of Public Relations of the Mosque, he said that the statement that YPI Al-Ghuroba Mosque has several programs that have been implemented and are beneficial for the community, namely:

1. Implementing an active learning program every Monday night to help meet demand.
2. The cadreship of Muslim men and women in utilizing funds to improve the quality of human resources and create a generation of achievers.
3. The Posyandu Jumat Barokah program, public health services, especially for children under 5 years old, will be safer.

Active Programs in Increasing Distribution

From the results of interviews and observations, the information obtained was that there were active programs in increasing the distribution of alms and charity funds as follows:

1. Religious/belief aspect

Based on the results of interviews with the congregation and other friends, a number of positive religious impacts were obtained after joining the Al-Ghuroba Foundation Mosque. As conveyed by Mrs. Wiwin: "Alhamdulillah, after praying 5 times a day, I became more punctual. In line with that, Mrs. Satijah said: "After becoming a loyal congregation at the Al-Ghuroba Mosque, my child became good at reciting the Qur'an because he attended MDT classes three times a week held by the Al-Ghuroba Mosque

2. Appearance/Clothing Aspect

Among the people we interviewed, the results were mostly that there was no change. Although sometimes income increases, the demand for clothing does not change much, except for the purchase of children's uniforms and school supplies. They believe that the current clothing needs are sufficient to meet their daily needs. Therefore, they are not too worried about the clothing needs for their families.

3. Food/food aspect

Food needs are very important needs in everyday life. Good food and drinks will definitely have an impact on the health and welfare of the community. Based on the results of interviews with the congregation who have businesses, it is seen that most of the program participants work in the field of food sales, including vegetable stalls, grocery stalls, snack and food stalls, etc. Therefore, the results of the interviews obtained explain that there is no significant change because the mustahiq is a food seller and works hard outside the Al-Ghuroba organization in his daily life.

4. Place/Board Aspect

In terms of management or residence, mustahiq, fuqora and masakin have not changed much because the provision of zakat, infak and alms funds from YPI Al-Ghuroba is aimed at all people who need infrastructure and capital to do business, not to build or repair houses.

Based on the interview results, it was concluded that YPI Al-Ghuroba's financial support in the form of business capital and infrastructure alone had a positive impact on the economic development of program participants. However, with the current income, of course there must be an increase compared to before, if viewed as a whole,

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it turns out that it still cannot provide a significant contribution in terms of religion, clothing, food, or accommodation.

Monthly and Annual Fund Program Design

The design of the mosque's cash flow through donations and alms can be designed well to ensure the sustainability of the mosque's operations and its social activities in increasing the productivity of distributing donations and alms.

The following is a table evaluating the amount and frequency of alms and charity funds in a monthly period during a year:

Month	Amount Infak (IDR)	Frequency Infak	Amount of Alms (IDR)	Frequency Alms
January	5,000,000	25	3,000,000	15
February	4,500,000	20	2,500,000	12
March	6,200,000	30	2,800,000	18
April	4,800,000	22	3,200,000	16
May	5,500,000	28	2,900,000	14
June	4,300,000	19	2,400,000	11
July	5,700,000	26	3,100,000	15
August	4,900,000	23	2,700,000	13
September	5,800,000	27	3,300,000	17
October	4,600,000	21	3,500,000	19
November	5,100,000	24	3,400,000	16
December	6,000,000	29	3,600,000	20

Table. Number and Frequency

Use of Funds to Increase Distribution Productivity

The author found a mapping of fund allocation to various purposes, such as education, health, social assistance, and infrastructure development. This analysis prioritizes the use of funds and measures the social impact of alms and charity. Mr. Wisnu said that at this time the funds collected are not enough to increase the productivity of distributing alms and charity funds with full hope that the alms and charity funds will increase day by day.

The following table shows the allocation of the use of alms funds:



Table 2 Use of alms and charity funds

Purpose of use	Amount of donation (IDR)	Amount of alms (IDR)
Education	3,000,000	1,500,000
Health	2,500,000	1,200,000
Social assistance	1,500,000	800,000
Construction of a mosque	2,000,000	1,000,000
Economic empowerment	1,800,000	900,000
Infrastructure	1,200,000	600,000
Humanity	1,500,000	800,000
Other charities	1,000,000	500,000
Total	14,500,000	7,300,000

From the results of the analysis and interviews above, it can be seen that there are obstacles or difficulties from the YPI Al-Ghuroba Mosque when distributing alms and donation funds to beneficiaries, so it is mandatory for the YPI Al-Ghuroba Mosque to fix or solve the problem. Complaints also came from field employees as well as the imam and caretaker of the mosque due to minimal income and not being productive in distributing alms and donation funds due to the large number of donors who have retired and some have also died due to the spread of the corona virus pandemic, so that the business journey makes welfare for the community and internal employees, especially the imam and caretaker of the mosque, very slow.

Improvements to this program can be done by joining a third party in the form of cooperation such as Islamic banking or Islamic savings and loan cooperatives can be a new idea from various problems that occur. Cooperation with third parties can help in increasing the effectiveness of the program, because with the presence of a third party as a distributor of the alms and charity program, it can help YPI Al-Ghuroba Mosque overcome problems in decreasing productivity in distributing alms and charity funds as well as records of expenditures and income of funds distributed.

Cooperating with third parties is certainly not easy, it requires careful planning and cooperation so that the cooperation can run smoothly and actively in its management. With the presence of a third party providing an overview of the distribution and receipt of alms and charity funds, YPI Al-Ghuroba Mosque gets assistance in providing assistance to program recipients starting from marketing methods, recording income and so on so that the productivity of the distribution of alms and charity funds that they work on can be better and optimal and develop significantly.



So the decline in productivity of distributing alms and charity funds at the Al-Ghuroba Mosque can be caused by internal weaknesses in the management that are less noticed and even considered lightly, such as inefficient management and lack of innovation, as well as external threats that are currently eliminating public trust in carrying out alms and charity and the lack of activities that increase insight into spiritual values for the congregation and are accompanied by the economic crisis and competition with other social institutions.

DISCUSSION

Increase in Productivity

According to (Tanjung, 2023) in his journal, increasing productivity refers to efforts to increase the efficiency and work results of employees in a company. Finally, it can be achieved through various means, such as providing decent salaries and appropriate incentives, and motivating employees to work better. With the solidarity between employers and employees, it is hoped that individuals will realize the importance of increasing productivity to achieve company goals.

According to (Sulistiani, 2023) Based on the journal presented, it can be concluded that the provision of incentives and work motivation has a positive influence on increasing employee productivity at PT. Surya Jaya Cargo (J&T Ekspress Sampit). Incentives given in the form of bonuses and allowances outside of basic salary, along with motivational encouragement given by management, encourage employees to work harder, achieve targets, and improve the quality of their work.

The Concept of Alms and Donations

In the concept of infaq and shadaqah, there are important components for understanding the various topics studied in the form of infaq, alms, social fund management, and other aspects related to infaq and alms.

Here is a little further explanation regarding several studies that explain the concept of alms and charity:

- a. "This research focuses on the management and distribution of social money, including zakat, infaq, shadaqah, and collective funds, by Muslim and Catholic communities to help people in need. This reflects an effort to understand how society can come together in social and cultural concepts." (Wibowo, 2020)
- b. According to Ohoirenan in (Andrini, 2023) "This study examines the procedures for preparing financial reports at Baznas Tual City and the application of PSAK 109 in the

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Baznas financial reports. This can be aimed at ensuring that there is transparency and accountability in the management of social funds."

- c. "The purpose of this study is to understand the extent to which individuals care and are interested in helping economically disadvantaged members of society. This reflects an interest in the social and humanitarian aspects in the context of giving." (Mahendra et al., 2021)
- d. (Hakim & Amalia, 2023) This study focuses on formulating the concept of accountability of business entities based on Islamic spiritual values, showing how religious values can be applied in business.
- e. (Tartila, 2022) This study highlights the use of financial technology (fintech) platforms to pay zakat, infak, and sedekah, showing that technology can be used for religion in the digital era.

All these studies, along with others, have an important role in understanding various aspects related to the practices of infaq, sadaqah, social fund management, and their impact in various social, economic, and religious contexts.

People Who Are Entitled to Receive Alms and Charity

Those who are most entitled to receive alms and charity funds are:

1. A pious person with good character
2. The closest people (neighbors).
3. A very person need treasure
4. The rich, descendants of Bani Hashim, the infidel, wicked person. Rich people may receive sadaqah from family members and descendants of Bani Hasim. They are not only allowed to receive zakat.
5. Sadaqah to the family of the deceased. It is permissible to give Sadaqah to the deceased, such as food, drinks, and clothing as a Sadaqah gift for the good of fellow Muslims.

Framework of Thinking

This study aims to determine the causes of the decline in productivity in the distribution of alms and charity funds in the finances of the Al-Ghuroba Foundation institution due to the corona virus pandemic, especially in the Al-Ghuroba mosque both internally and externally in collecting alms and charity funds and distributing them to the surrounding community. The following framework thinking In this study entitled "Decrease in Productivity of Distribution of Alms and Donation Funds" is shown in the image below:

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Figure 2. Framework of Thought

Increasing distribution to institutions that manage donation funds and alms productively must ensure that every rupiah spent is used as efficiently as possible. This means reducing unnecessary operational costs, maximizing the use of existing resources, and increasing the amount of assistance that reaches beneficiaries.

CONCLUSION

The Islamic Development Foundation (YPI) of the Al- Ghuroba Mosque in East Jakarta is facing challenge in increase productivity distribution of alms and charity funds .

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Decrease productivity This influenced by internal factors , such as lack of efficiency management fund management and systems reporting that is not adequate , and factor external , including change condition economy consequence COVID-19 pandemic and competition with institution charity others . Although zakat funds have been distributed through the consumption zakat model , donation funds and alms Still Not yet utilized optimally for empowerment society , especially in support business micro mustahik .

For overcome problem This is YPI Al- Ghuroba Mosque has do various effort repairs , including improvement internal management , updates system administration , distribution , and training for mosque administrators . However , the results study show the need supervision from Baznas of East Jakarta City for ensure accuracy and efficiency use of alms and charity funds . In addition , the increase communication and activities social with public around expected can add trust public and support further fundraising programs carry on .

In an attempt reach vision and mission For prosper community , YPI Al- Ghuroba Mosque need Keep going develop a more comprehensive strategy holistic and sustainable . Focus on empowerment mustahik become muzakki and attention special to internal employees such as imams and caretakers as part from service to mosque congregation must still become priority . With the right approach , YPI Al- Ghuroba Mosque expected capable increase productivity distribution of alms and charity funds , as well as strengthen its role in empowerment public .

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