THE EFFECTIVENESS AND EFFICIENCY OF THE ROUTINE PROGRAM OF THE LAZIS AL-HAROMAIN TA'LIM ASSEMBLY IN KEDIRI CITY IN INCREASING ZISWAF DONORS

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Abstract: Majelis Ta'lim is defined as teaching or education. Majelis Ta'lim is a programme that takes place regularly and not routinely. There is an amil zakat institution in Kediri City that has a routine programme of majelis ta'lim, namely LAZIS Al-Haromain. Distribution zakat infaq shodaqoh and waqf (ZISWAF) can be distributed through the intermediary of an organization authorized to manage it, as stated in "Republic of Indonesia Law no. 23 of 2011 regarding the management of zakat, infaq, shodaqoh and waqf in Indonesia is carried out by the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ). LAZIS which is engaged in social and da'wah is classified as LAZIS whose existence is still new in Kediri City so that it requires efforts to continue to grow and be able to compete with other LAZIS by making routine programmes that aim to increase donors. The purpose of this study is to determine how the routine programme of the ta'lim assembly is implemented and to determine the effectiveness and efficiency of the programme in increasing the number of donors. The method used in this research is qualitative with a qualitative descriptive approach. While data collection techniques using observation, interviews, and documentation. The data analysis used is data reduction and exposure and conclusion drawing. The results of the study state that the routine programme held by LAZIS Al-Haromain Kota Kediri has proven effective in increasing the number of donors, but it cannot be said to be efficient in meeting the target number of new donors each year.

Keywords: Routine Program, Laziz Al-Haromain, Ziswaf Donors

A. Introduction

All forms problem in life people Islam Already arranged in the Qur'an and Al-Hadith which is source law First . One of frequent problem faced people man is problem riches . If wealth obtained and used in International Journal of Religion and Social Community Volume 1, Number 1, September 2023 | 63-82 accordance with law sharia, then can deliver man to heaven. Because of that, treasure must used For charity pious like paying zakat, giving infaq, giving shadaqah and also waqf. As man We required For give right mustahik with appropriate target namely at 8 asnaf (Arif, 2012).

Distribution zakat infaq shodaqoh and waqf (ZISWAF) can be distributed through the intermediary of an organization authorized to manage it, as stated in "Republic of Indonesia Law no. 23 of 2011 regarding the management of zakat, infaq, shodaqoh and waqf in Indonesia is carried out by the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ). Apart from that, it is regulated in Government Regulation (PP) no. 14 of 2014 which states that the person who elects the highest member of BAZNAS is the president (Rozalinda, 2015). Meanwhile, according to Presidential Instruction no. 3 of 2004 ordered all ministries, state-owned companies and government institutions to pay zakat through the intermediary BAZNAS. In managing their funds, BAZNAS and LAZ are guided by PSAK (Financial Accounting Standard Statements) so that the funds managed can be transparent and accountable ." Based on this, it proves When managing ZISWAF, it should not be done individually, but through an intermediary organization or zakat amil institution.

For the management and collection of zakat, infaq, shodaqoh and waqf, it is hoped that BAZNAS and LAZ can achieve optimal function by carrying out good and appropriate management. Based on practice in the field, there are several obstacles in collecting these funds, including the fact that many people do not know about the obligation to pay zakat and what types of assets are required to be zakat, as well as a lack of knowledge about the importance of giving infaq, shodaqoh and waqf. This is because many Muslims believe that the only zakat that must be paid is zakat fitrah. Most of them do not know that there are several other types of zakat. Then there are many who distribute zakat by giving it directly to mustahik around them. Distribution like this does not mean it is prohibited or not permitted, but this method is considered less strategic and does not involve effective, efficient allocation and long-term planning. So you can't provide a significant impact on effective, efficient poverty alleviation and long-term planning. Therefore, this method is also considered less professional because it does not include targets for social independence or economic independence and will not have a significant impact on poverty alleviation.

This situation is a challenge for all BAZNAS and LAZ For create effective and efficient strategy. According to research in the Journal of Management Science, effectiveness is defined as an activity whose size can be measured to achieve the desired expectations and goals so that the results are maximal and of course the results obtained are in accordance with what was previously planned, so it can be said to be effective. Meanwhile (Syam, 2020), a program in research published in the Pelangi Journal states that it is said to be efficient if the provision of the program is not carried out accompanied by coercion on the community to provide cost or funds in service, this can include volunteer donations and various other collections of funds in the service process being implemented (Monoarfa, 2012). A strategy that is considered effective and efficient is the creation of a routine program for the ta'lim assembly. According to research in Junal Al-Ishlah, the ta'lim assembly is a tool to achieve certain worldly goals, while its implementation aims to provide insight into religious matters to the community (Mas'ud, 2021).

The purpose of the ta'lim assembly's routine program is to provide education to the public and congregation regarding information about the importance of paying zakat and the various types of zakat as well as the importance of setting aside a portion of their wealth for charity, beshadaqoh or waqf. Not only that 's socialization regarding procedures implementation and form distribution is also required . When the strategy of this program walk with smooth and done in accordance with what to expect , then awareness public related obligation paying zakat, and its importance giving infaq , giving shadaqoh , and giving waqf with through intermediary both BAZNAS and LAZ will grow as well as accomplished . Programs that are held regularly or continuously It is very necessary to be more focused and able reach objective expected, acceptable and understandable by society. In this way, it will provide benefits or impacts both for BAZNAS and LAZ and also the community.

In Kediri, Z akat, infaq, shodaqoh and waqf have huge potential because of that, right ? part big its people Muslims . Total religious population Muslims in Kediri City reached 268,370 people or 91.56 %. Meanwhile, the Kediri Regency area is 96.53 % of the total. This data makes an opportunity for BAZNAS and LAZ in Kediri to raise funds donors on a large scale. There are eight zakat amil institutions operating in Kediri City, including:

No.	Name LAZ	Year of	Implementation of
		Establishme	PSAK No. 109 &
		nt	101
1.	Independent Orphans	1999	Already
			Implemented
2.	Baitul Maal Hidayatullah (BMH)	2000	Already
			Implemented

Table 1. LAZ in Kediri City

3.	Nurul Hayat	2005	Already
			Implemented
4.	Infaq Management Institute	2001	Already
	(LMI)		Implemented
5.	Mustahiq's friend	2008	Already
			Implemented
6.	Zakat House	2006	Already
			Implemented
7.	YOUR LAZIS	2003	Already
			Implemented
8.	LAZIS NU	2001	Already
			Implemented
9.	Al-Haromain	2009	Not Implemented
			Yet

Source: processed data, 2021

Based on the data above, it shows that LAZIS Al-Haromain Kediri City is the most recently established LAZ and has not yet implemented PSAK No. 1 and No. 101 in the financial report so that the recording still uses a manual notebook.

LAZIS Al-Haromain Kediri City is an Amil Zakat Institution which plays a role in empowering the community through programs for productive utilization of ZISWAF funds sourced from individuals, institutions, companies, agencies or others. Amount donor LAZIS Al-Haromain Kediri City continues increase in a way significantly from 2016 to 2020. Based on the results of interviews with the leadership of LAZIS Al-Haromain Kediri City, it was stated that from 2016 to 2020 the number of donors to LAZIS Al-Haromain Kediri City experienced a significant increase compared to previous years. According to data on the number of donors released by LAZIS Al- Haromain, Kediri City, currently the number of donors remains at 190 people, which was obtained from zakat and infaq donations. On the other hand, LAZIS Al-Haromain, Kediri City has an acquisition target 5 new donors every month (Eko, 2021).

Table 2. Total Donor of LAZIS Al-Haromain Kediri City

Year	Number of Donors	Year	Number of Donors
	(People)		(People)
2009	21	2015	56
2010	27	2016	64
2011	34	2017	85
2012	39	2018	104
2013	45	2019	141
2014	50	2020	190

Source: LAZIS A-Haromain Document, Kediri City

The efforts of LAZIS Al-Haromain Kediri City to meet this target are by creating routine taklim assembly programs in several areas in Kediri City and its surroundings, such as:

Table 3. Routine Program of the LAZIS Al-Haromain Ta'lim Assembly

Name of the Taklim	Place of execution		
Council Program			
Griya Al-Qur'an	LAZIS Al-Haromain Office (Perum. Kwadungan		
	Persada Permai Block B No. 43 Ngasem Kediri).		
	Musolla waqf Bani Mbah Dimjathi (Jamsaren gg		
	I/21 Kediri City).		
Dhikr Jama'i and Study of	Al-Mahrusiyah II Islamic boarding school in		
the Arbain Hadith	Lirboyo (Jl. Angkasa Bandar Kidul Mojoroto)		

	Musolla Sliman (Jl. Bujel Tengah Gg IV Bujel		
	Mojoroto)		
	Al-Minhaj Islamic Boarding School (Jl. Raya		
	Wates Sumberagung Kec. Wates)		
Yasinan Mothers	LAZIS Al-Haromain Office (Perum. Kwadungan		
	Persada Permai Blok B No. 43 Ngasem Kediri).		
Yasinan gentlemen	LAZIS Al-Haromain Office (Perum. Kwadungan		
	Persada Permai Blok B No. 43 Ngasem Kediri).		
BTQ (elderly) and Islamic	Musolla Assalam (Jl. WR. Supratman GG. III		
studies	Pocanan).		
Study of hadith and prayer	Baiturrachman Mosque Mechanical Yonif		
	521/DY (Jl. Ahmad Yani No.18 Banjaran)		
Nidhomun usra	At-Taqwa Mosque (Permata Biru Housing,		
(household etiquette) and	Pakunden District Islamic Boarding School)		
kaifa tusholi (prayer			
procedures)			

Source: LAZIS A-Haromain Document, Kediri City

From the data above, it is hoped that LAZIS Al-Haromain Kediri City can be synchronized and competitive in order to maintain the trust of donors so that they do not move to other LAZs, because other LAZs will also provide optimal services to attract donors. Therefore, LAZIS Al-Haromain Kediri City must be more creative and innovative in creating , selecting and using strategies in developing routine programs to increase the number of donors.

Based on the explanation above, the author wants to know more about LAZIS Al-Haromain in increasing the number of donors so that researchers are interested in taking the title research, " Effectiveness and Efficiency of the Regular Program of the LAZIS Al-Haromain Ta'lim Assembly, Kediri City in Increasing the Number of Ziswaf Donors."

According to Chung and Lorlbecke, effectiveness is defined as the ability or level of achievement of goals and the ability to adapt to the surroundings so that the organization can survive (live) (Johnson, 2003). Effectiveness is used as a guiding word in determining the level of achievement of an activity or effort to achieve the desired goals, so that it can be said to be effective if the expected goals can be met (Shadily, 1990). According to Mahmudi, efficiency is defined as a process that goes through as comparison and also size between results achieved to source power and effort used (Trianto, 2016). Program efficiency is an attempt to measure levels the profit you get, right? from a program . The higher it is program efficiency , then the agency either way organization the more profitable it will be , right ? (Mulyamah, 1987). The program is an important element that is mandatory exists for the sake of creating activity or activity. With exists program makes all forms of planning will be more organized and easier to (Jone, 1996) operate.

In accordance with article 1 paragraph 2 of Law Number 23 of 2011, it states that, "Zakat is property that must be expended by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law. Meanwhile, zakat management organizations are organizations that operate in the field of zakat, infaq, alms and waqf management. In Indonesia, zakat is managed by 2 institutions, namely the National Amil Zakat Agency (BAZNAS) whose management is managed by the Government and the second is the Amil Zakat Institution (LAZ) whose management is managed by the community. In general, zakat amil organizations have the function of socializing, collecting, distributing and utilizing and managing zakat assets (Hasan, 2011). A donor is a person, company, organization, company who donates their assets (Muzakki) to an institution or organization managing zakat which will later be given to those entitled to receive or 8 asanaf (Ritonga, 2012). Temporary based on Law Number 38 of 1999 Article 1, contains if Muzakki or or or can called The donor

B. Research Methods

Researcher In this research, a qualitative research approach is used, which is a research activity that aims to find out event that occurred and used to research things related to research Act behavior, attitudes, motivation, perceptions and actions of the subject (Lexy, 2007). Meanwhile, the type of research used is descriptive research. The data sources used are : Primary data sources include data related to the routine of the ta'lim assembly and the number of ZISWAF donors. Meanwhile, secondary data is sourced from primary data that has been further processed before presented, like the existing documents. Researchers also chose triangulation techniques for compare and cross check information results from observations and interviews.

C. Results and Discussion

1. LAZIS Al-Haromain Routine Program in Kediri City in Increasing Donors

In this section, the author discusses the subject matter of the article which includes; results of literature review, research results and analysis. That is, the discussion is an important part of an article, containing a clear description of the results of research data analysis, interpretation or interpretation of findings in the field, linking research results with relevant concepts, theories, or research results, compiling new theories or modifying existing ones and implications for scientific developments in their respective fields.

LAZIS Al-Haromain Kediri City always tries to provide the best service to every donor or potential donor so that they are interested and confident in donating some of their assets to LAZIS Al-Haromain. The donation will later be given to 8 asnaf, namely the needy, poor, amil, converts, riqab, gharimin, fisabilillah and ibn sabil. Donations at LAZIS Al-Haromain, Kediri City are dominated by infaq donations from individuals. LAZIS itself always strives to increase the number of donors. To make this happen, LAZIS Al-Haromain created a program in the form of routine taklim assemblies, because with In this program, all forms of plans will be more systematic and easier to operate.

The LAZIS Al-Haromain taklim assembly was first held in 2016 and continues to this day. LAZIS Al-Haromain does not directly promote its zakat amil institutions to attract donors, so as not to give a bad impression. LAZIS does this in stages, namely by taking a persuasive approach to potential donors.

In delivering Islamic studies, the lecture method is used, where the uztadz or uztazdah act actively in delivering the material and the congregation is given the opportunity to provide feedback or responses in the form of questions they wish to ask. There are also congregations who play an active role in taking part in the study, namely by imitating the lafadz spoken by the ustadz or ustadzah. Usually this happens during routine Griya Al-Qur'an ta'lim assemblies, BTQ for the elderly and Jamai dhikr studies. Apart from that, there are also those who recite it simultaneously with their uztad or uztadzah, namely during the activities of the Yasinan ta'lim assembly. It is hoped that by holding regular taklim assemblies it can become a place for teaching and learning activities in the Islamic field. Apart from that, the congregation can practice the Al-Qur'an and the teachings of Islam properly and correctly and can create a network of communication, ukhuwah and a forum for friendship with others.

The congregation who take part in this routine program is very diverse, because there are several routines made for all groups or the general public, but there are also routines specifically for children, the elderly, adult men and adult women. By always increasing the number of pilgrims, this shows that they feel satisfied and happy with the existing program held . That matter show that the program is successful in its management and can meet its targets and objectives.

Raising donations during the Taklim Assembly's routine activities is very diverse. This includes providing an infaq box during routine activities and then filling the infaq box with the congregation who attend as a form of donation made by them sincerely. The form of donations given by the congregation is not only in the form of money, but there are also those who provide donations in the form of goods that have benefits for the congregation who attend, such as consumption needs for food and drinks which are provided when the routine Ta'lim Assembly is in progress.

There is also a routine program for the taklim assembly in which to raise donations, each congregation is given an infaq box called an Ulbah can. Like the Griya Al-Qur'an routine which is intended for students who are classified as children. Every santri is given a Ubah can as a container for them to spend donations every morning and then the cans will be collected to LAZIS Al-Haromain every 30th. The aim is to teach the children or students of Griya Al-Qur'an to always give out donations regularly and sincere from an early age. In this way, they are registered as regular donors at LAZIS Al-Haromain, Kediri City.

Donations raised from the routine program of the LAZIS Al-Haromain Taklim Council of Kediri City are classified as unrestricted infaq donations, which means that the donation does not have provisions for the use or management of assets from the giver or donor. This donation will later be given to LAZIS Al-Haromain which will then be distributed to 10 LAZIS Al-Haromain programs, especially in the D3 field. (Da'i Da'i Da'wah Fund) whose aim is to support the da'wah activities of Dai and Ustads in areas in need.

Most of LAZIS Al-Haramainn's donors are people who often take part in the taklim assembly's routine studies, both as congregants and as parties involved in organizing these routine activities. At first they were just a congregation, then after LAZIS Al-Haromain provided socialization as well as publications related to their institutions accompanied by the provision of magazines and brochures, some of them are interested in donating zakat or infaq to LAZIS Al-Haromain and they are registered as regular donors. So the donations given are not only in the form of infaq which is given when participating in the Taklim Council's routine program, but there are also donations in the form of zakat and infaq which they give regularly every month to LAZIS Al-Haromain. Apart from that, there are also very diverse forms of donations, namely in the form of goods that are useful for those in need, then these goods will be distributed and used for humanitarian action. The form of donation is usually in the form of food, drinks, used clothes suitable for use, and other items adjusted to the condition of the recipient of the donation.

The process of becoming a donor is that you can directly register yourself at LAZIS LAZIS Al-Haromain Kediri City to become a donor or you can also contact LAZIS according to No. the telephone number listed on the brochure or magazine given when taking part in the study. Then, to provide donations, LAZIS provides 3 services, including direct services, where donors in distributing their donations can directly hand them over to LAZIS Al-Haromain, Kediri City. Then the donation pick-up service is a service for donors who request that their donations be picked up at home or at the desired agency. Then there is a transfer service that donors can use to distribute their donations by transferring to the bank provided. As proof of donation, LAZIS Al-Haromain will provide a payment receipt, while donations via transfer must be confirmed to LAZIS Al-Haromain by sending proof of transfer and stating the type of agreement for the donation to the admin.

LAZIS Al-Haromain Kediri City always pays attention to and evaluates the running of routine programs so that they can run effectively so that the aim of providing benefits and satisfaction to its followers can be achieved. The effectiveness of program management can be demonstrated from the size of the targets (quality, quantity and time) achieved something institution or organization (camble, 1989). Quality is demonstrated from how far the institution or organization is in carrying out the management of the program handed over to the donor (muzzaki). While quantity is indicated from the results or total increase in donors after held the program. Meanwhile, time can be measured by the length of time a program has been consistently run. Effectiveness has indicators including: such as: " successful, economical, responsible work implementation, real division of work, rationality, practical work procedures, accountability "(Mort, 1972).

The LAZIS Al-Haromain Taklim Assembly program can be said to be effective because it has fulfilled several aspects including:

- Achieving the goal of socializing the obligation to pay zakat and the importance of giving infaq, shodaqoh or waqf to the congregation or the community
- Successful in providing Islamic studies in the form of routine Taklim Council which includes Islamic studies such as BTQ, fiqh, hadith, tafsir, akhlakul karimah and others
- 3. The routine activities of the taklim assembly can be successfully carried out from start to finish well and according to the procedures that have been determined, namely the congregation can go directly to the location according to the schedule that has been determined by preparing the best infaq, and the study material is delivered well.
- 4. This activity can be said to be effective because the number of congregations taking part in the study is relatively large and continues to increase over time so that activities promoting LAZIS Al-Haromain can be conveyed well and the number of donors increases.
- The routine activities of the taklim assembly continue to this day and even continue to increase in several areas, both in the City and District of Kediri.

Effectiveness is a measure of the level of success in achieving predetermined goals (Tika, 2005), so it can be concluded that the existence of routine taklim assemblies can be said to be effective in increasing the number of donors.

2. The efficiency of LAZIS Al-Haromain Kediri City in increasing donors

The number of subtitles in the discussion is optional, adjust to the needs of the discussion of each article. Examples of writing citations from books are as follows (Berger, 2011, pp. 46–49). Meanwhile, examples of citation writing from book chapters are as follows (Nonaka & Toyama, 2015, pp. 175–179). Other citations can be directly referred to the following APA website (*APA Style*, 2023).

The routine taklim assembly program held by LAZIS Al-Haromain, Kediri City has been running for 5 years, namely from 2016 until now. With this program, the number of donors is increasing and it is hoped that it will be able to meet the targets set by the central LAZIS Al-Haromain (Surabaya) to get 60 new donors every year. The following is a graph of the increase in the number of LAZIS Al-Haromain donors in Kediri City from year to year:

Graph of Increase in Number of LAZIS Al-Haromain Donors,

Kediri City



Source: report on the number of LAZIS Al-Haromain donors, Kediri City

From the data above, it can be seen that the results of zakat and infaq collection always increase. Although the increase in zakat is fluctuating. The increase in the number of donors was dominated by infaq donors. Meanwhile, waqf donations only occurred once in October 2019, namely in the form of a house which is currently used for operational activities of LAZIS Al-Haromain Kediri City and is used for several routine majlelis taklim activities such as Griya Al-Qur'an and yasinan activities.

After the holding of the ta'lim assembly's routine program, the increase in the number of donors was dominated by followers of the ta'lim assembly's routine program. Here are the amounts increase in donors coming from regular followers of the LAZIS Al-Haromain ta'lim assembly in Kediri City:

Table 4. Number of Increases in Donors

Year	Number of Donors	Number of	Total Number of
	from Routine Taklim	Donor Increases	Donors
	Assembly		

2009	-	_	21
2010	-	6	27
2011	-	7	34
2012	-	5	39
2013	-	6	45
2014	-	5	50
2015	-	6	56
2016	-	8	64
2017	13	21	85
2018	16	19	104
2019	27	37	141
2020	38	49	190

Source: report on the number of LAZIS Al-Haromain donors,

Kediri City

Based on the data above, it can be seen that LAZIS Al-Haromain Kediri City has created a routine taklim assembly program to increase the number of ZISWAF donors. After the routine Taklim Council was held in 2016, the increase in donors only reached 8 new donors. Then in 2017 the number of donors increased when compared with the previous year , namely as many as 21 new donors consisting of 13 donors who came from the ta'lim assembly's routine programs. In 2018 the number increased again, but the increase was less compared to the previous year, namely 19 new donors, of which 16 donors came from the congregation or followers of the ta'lim assembly's regular programs. After that, in 2019 the number increased again with an increase of 37 new donors, of which 27 consisted of regular program followers. Meanwhile, in 2020 the number of donors increased reached 49 new donors, of which 38 came from the ta'lim assembly's routine programs. This year saw the highest increase in the number of donors compared to previous years

Seeing that the increase in the number of donors at LAZIS Al-Haromain, Kediri City has always increased in the last 5 years, especially after holding socialization and publications through the routine ta'lim assembly program, it can be concluded that the program that has been held by LAZIS Al-Haromain, Kediri City is increasing the number of donors can be said to be effective. Meanwhile, efficiency in a routine program is defined as an effort to measure how much new donors earn from the routine program. 1The greater the number of donors obtained, the more LAZIS Al-Haromain's income will increase. In this way, it can be concluded that achieving the target of 60 new donors each year cannot be said to be efficient, because LAZIS Al-Haromain Kediri City is still classified as a new LAZIS so it is not yet well known by the public. However _ LAZIS Al-Haromain Kediri City will always try to meet this target.

D. Conclusion

The routine program of the ta'lim assembly created by LAZIS Al-Haromain Kediri City is in the form of Islamic studies which aims to carry out outreach and publication regarding the obligation to pay zakat and the importance of paying infaq, sadaqoh or waqf. Besides This is to introduce LAZIS Al-Haromain Kediri City to the congregation and the surrounding community so that it is better known. The approach taken _ LAZIS party is persuasive approach to followers or his congregation so that they may

¹ Mahmudi, *Management Regional Finance*, Yogyakarta: Erlangga, 2009, 67.

be interested in becoming a donor. With _ the existence of this program It can be said to be effective because the number of donors has increased in a way significant from 2016 to 2020. Meanwhile For Fulfillment of search target of 60 donors new in each the year Not yet can called efficient because matter the Not yet achieved .

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