

Implementation of Productive Alms in Improving Social Welfare of LAZIS Nahdlatul Ulama Tanggulangin Sidoarjo

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abstract

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This study aims to answer 1) whether the form of productive alms implementation has been realized in improving social welfare in LAZISNU Tanggulangin and 2) how it affects social welfare in the Tanggulangin community. The type of research used in this study is qualitative research with a descriptive approach. In this study, the data collection technique used observation, interview, and document study techniques in the form of using sources from online articles about LAZISNU Tanggulangin District. The results of the research obtained show that 1) The implementation of alms has been carried out in the form of basic necessities and social assistance. However, productive alms on social welfare in the embankment have not yet been realized. 2) In the influence of productive almsgiving, social welfare has not been influential because there has been no realization of productive alms programs.

Keywords: Productive Alms, Social Wellbeing, LAZISNU

INTRODUCTION

Social welfare is a condition that should be realized by all citizens in fulfilling their social, spiritual, and material needs in order to achieve a decent life and the ability of each individual in terms of self-development, so that their social functions will potentially be successfully realized. In the present, public welfare is one of the success factors of the country so that ways are needed to improve.

To ensure the welfare of the community, the government tries to contribute excessive attention in efforts to reduce poverty because the main purpose of launching development is so that the welfare of the community can grow and develop more and more. However, poverty still illustrates the problem of government that has not been completed until now (Bungkaes et al., 2013)

In addition to the encapsulation of poverty figures that illustrate the language of the economic value growth agenda, there is a nan study needed to overcome the gap. (ketimpangan) yang berarti bahwa setiap program pertumbuhan ekonomi pasti dianggap belum optimum. Therefore, political progress is needed to try to reduce inequality, especially with regard to

income and property possessions, which are the origin of social problems. Politics and the economy are becoming increasingly convoluted. One of the enthusiasms of man while satisfying life is the fulfillment of all primary, secondary, and tertiary needs. As in life activities, in meeting related needs, of course, there must be job vacancies to support the economy must be available. (Ridwan, 2019)

The budget-raising potential of Zakat, Infaq, Shodaqoh and Waqf (ZISWAF) of Muslims in Indonesia cannot be underestimated. Over the past ten decades, the emergence of ZISWAF management and distribution organizations in Indonesia has almost become a new form of business competition. Quite a complex of factors behind the emergence of the Ziswaf governance institution. Ziswaf budget governance in Indonesia is still categorized as relatively traditional, despite substantial economic and religious awareness improvements among Muslims at both middle and upper levels. In fact, one form of effort that has the potential to be applied to provide confidence and muzakki pleasure when managing zakat funds is donating decent and coordinated infrastructure that leads to the five functions of organizational governance is planning, organizing, activating, evaluating, and controlling as a form and effort to advance the business to develop (Ridwan, n.d.)

NU CARE LAZISNU has a role as a group of amil and zakat institutions that have the slogan "Energy Of Zakat" its role has been tested and no doubt in collecting, managing, and distributing the ZISWAF budget sourced from muzakki (the obligation of Muslims in paying zakat) so that it is handed over to several mustahik (people who are categorized as entitled to obtain zakat). Also included is NU CARE LAZISNU Tanggulangin District, which symbolizes the ZISWAF container for the surrounding community, the predominantly Muslim population wants to bring up the latest entrepreneurs who have a student spirit, high work ethic and great enthusiasm to come forward by donating business capital loans, especially borrowers who pass the predetermined qualifications for the economic empowerment of the people. Qualifications that have been determined for the economic empowerment of the people. The Nadhatul Ulama Amil Zakat, Infak, and Alms Institute (LAZISNU) makes NU CARE-LAZISNU a medium of introduction to the general public. NU CARE-LAZISNU was established as a means to help the community in 2004, based on the message of the 31st Nadhatul Ulama conference at the Haji Donohudan Dormitory, Boyolali, Central Java. NU CARE-LAZISNU conducts Zakat, Infak and alms collection to the public based on the Decree of the Minister of Religious Affairs No.65/2005 which was formally confirmed. NU CARE aims to provide services to the people, especially welfare, as well as raising social dignity by using the money collected both in the form of zakat, infak and alms (ZISWAF). (Sugita et al., 2020)

Therefore, the use of ZISWAF is expected to be appropriate in having an impact on economic development in the surrounding environment. In addition, Islam is required by every adherent to cultivate and donate their property for the benefit of many people. Based on this, ZISWAF has an important role in the development of a business and the circulation of money aimed at supporting the economic movement of the community.

This research is interesting to discuss because it contains LAZISNU Tanggulangin. This is because it also contains *fundraising* planning in the form of the four parts of ZISWAF which are needed in an institution that plays a role in collecting funds from the general public in various ways that have been stipulated in the rules. Because *of the fundraising* planning in the form of these four instruments, this institution has its own charm so that the community provides ZISWAF funds in the institution. Zakat, Infak, Alms, and waqf are part of the Islamic economic

tools that have an appeal to solve the problem of poverty. Islamic philanthropy as a way to alleviate poverty has more advantages than conventional methods that have been used before. (Kasdi, 2016)

In this study, the researchers want to analyze the role of ZISWAF fund management that has been carried out by LAZISNU Tanggulangin District through the productive alms agenda in the follow-up of humanitarian response actions. Whether the agenda through the management and distribution of LAZISNU Tanggulangin sub-district has been able to overcome in an effort to make the community more prosperous. Productive alms became one of the methods to make society more prosperous for the progress of a nation. Researchers aim to find out the implementation of productive alms for the welfare of the community. Researchers have a reason to be researched because of the opportunity to open access to data and sources that can be interviewed.

METHODS

This study used qualitative research descriptive method. This research prepares research that has structured, planned and systematic specifications clearly until the creation of research results, based on the theory of Sugiyono this research method uses descriptive qualitative which is interpreted as research that is philosophical positivism. The data collection uses research instruments. In this study, the data collection technique used observation, interviews and document studies. In addition, in this study researchers also collected secondary data sourced from articles, online and through websites. {Sugiyono, 2017}

Primary data are obtained through interviews, direct field observations. The primary data in this study is information and data obtained from interviews with the secretary of the Nahdlatul amil zakat institution organization or those who know the discussion. Secondary data were obtained from literature studies, sourced from scientific journals, books, and official articles related to social welfare, productive almsgiving, LAZISNU Tanggulangin. Secondary data is a type of data whose source comes from written data (Sukmasari, 2020)

Table 1.1 Research informants

N o	Nama	Jenis kelamin	Jabatan
1	Muhammad Amanullah	Pria	Ketua MWCNU LAZISNU Tanggulangin
2	Surur	Pria	Sekretaris MWCNU LAZISNU Tanggulangin

RESULT AND DISCUSSIONS

Social well-being

Midgley et al. state that social welfare can be interpreted as "a condition or state of human well-being." Well-being occurs when people's lives are safe and happy because their basic needs such as nutrition, health, education, housing, and income are met. It also includes protecting people from major risks that could threaten their lives. The definition of social welfare includes the ability of individuals, families, groups, and societies, as well as social systems to meet and respond to basic needs, perform social roles, and deal with shocks and stresses. Basic needs

are related to income, education, and health, while social roles are related to social status, tasks, and social environmental norms. Shocks and stresses include psychosocial problems and economic crises. (Sukmasari, 2020)

Based on the concept, well-being is considered as a desired goal by every individual. Although efforts to achieve prosperity do not always run smoothly due to various obstacles and obstacles, the government seeks to provide a policy frame of reference as a guide to assess the level of well-being of a person or group.

Social welfare is recognized as an ideal derived from religious values. Since man was first created by God in the world, efforts to achieve social welfare have been a major focus in human life. Almost all human endeavors aim to achieve social welfare, making such efforts in line with human history itself. (Kasdi, 2016)

ZISWAF as a manifestation of Islamic philanthropy

The mention of philanthropy is intended as a feeling of love for fellow human beings which is manifested in the form of charitable donations to others. Philanthropy is also defined as conceptualizing the practice of voluntary giving, procuring voluntary services, and voluntary associations in supporting individuals and other groups in need such as expressions of love between others. Philanthropy in the case of fundraising is often also termed using the term charity. (Kasdi, 2016)

The mention of humanitarian charity juxtaposed by Islam highlights the practice of sharia philanthropy applying elements of zakat, infaq, alms, and waqf. This mention has the potential to support the appointment of Islamic philanthropic manuscripts into texts that are able to cover more comprehensive problems. Not only looking at problems in ancient literature, such as fiqh, adab and Islamic morals, but can also relate them side by side to topics of social justice, national welfare, civilians, public policy, qualified government administration, and competent governance.

Islam advises Muslims to philanthropize in order to manage wealth in order not only circulate among the upper class (Quran Surat al-Hashr: verse 7). When interpreting philanthropy, the Qur'an often uses the mention of zakat, infak and alms which contain definitions of giving. Generosity in Islam which encompasses broad dimensions of goodness such as zakat, infaq, alms and waqf are terms that denote the official form of Islamic philanthropy. This systematization of Islamic philanthropy was then formulated by jurists based on the Quran and the hadith of the Prophet Muhammad صلى الله عليه وسلم regarding the detailed classification of various types of property, minimum doses, capacities, and other rules.

The Qur'an does not present any mention of zakat, but almsgiving. However, in the writing character of the use of the vocabulary of zakat, infak and alms sometimes contains its own definition as well as different uses (Quran Surat at-Tawbah: verse 60). Zakat is often interpreted as a donation of property that is mandatory, categorized in the pillars of Islam, as well as measured by certain calculations. Infaq often refers to donations outside of zakat, sometimes larger or smaller than zakat, often related to common interests. Such as donations for mosques, prayer rooms, Islamic boarding schools, and madrasas. Alms generally leads to micro-scale gifts that are bestowed on buskers, the poor, beggars, and so on. Although waqf, almost like infak, but has elements of eternity of its society, haram is traded or inherited.

The philanthropic importance of the Islamic perspective can be seen through how the Qur'anic procedures emphasize the balance between the expenditure of zakat and the enforcement of prayer. So strict is the instruction on zakat, the Qur'an repeats 72 times the

commandment of zakat (ita' az-zakat) and hangs it with the command to pray (iqama ash-salat). The term infak and its various derivations appear 71 times and the term alms appears 24 times indicating the meaning of Islamic philanthropic activities. The commandment to perform prayer is the main pillar of Islam and the practice of zakat is as important as the performance of prayer (QS. al-Baqarah: 177).

Zakat is part of the pillars of Islam and must be practiced if it has fulfilled its provisions. Scholars interpret zakat as follows: Zakat is a name to refer to the level of certain assets / objects allocated to certain groups with various conditions / conditions". Infak is the use or expenditure of property in an effort to carry out positive activities, such as Hajj, Umrah, providing for the family, paying zakat, and so on. Therefore, a human being who wastes his property is worthy of being called munfiq (infaq person). This definition of Infak is in line with Imam Fakhrudin ar-Razi's explanation: "Know that Infak is spending things on things that contain benefit. Therefore a person who wastes his property does not deserve to be called a munfiq (one who has Infak).

Next sadaqah, according to ar-Raghib al-Ishfani means property that is spent in order to get closer to Allah. "Shadaqah is an object issued to get closer to Allah SWT. However, generally sadaqah is used for something punishable by the sunnah, while zakat is for those that are punished obligatory".

From the previous explanation, it should be concluded that Infak is more general because it also includes sadaqah and zakat. Another case with shadaqah which means a release of property / property belonging to a person is intended to get closer to Allah SWT, and included in it is zakat. The difference is, zakat is a mandatory sadaqah derived from certain objects such as gold, silver (or stored property), as well as livestock. Moreover, zakat is intended for 8 specific groups (al-ashnaf ats-tsamaniyah), at a certain time as well.(Purnama et al., 2021)

On the other hand, sadaqah is divided into two types. The obligatory Shadaqah is zakat and the Sunnah is alms tathawwu or Sunnah alms. Shadaqah tathawwu is not obliged to be allocated to those who are obliged to receive zakat. However, the word shadaqah then tends to be used for shadaqah tathawwu to be used as a differentiator for the term zakat. Another difference is that tathawwu sadaqah is preferred to be given secretly while zakat is preferred to be given openly, with the expectation of learning for others. Imam al-Thabari and other scholars have quoted ijma' if stealth in the practice of sadaqah tathawwu is preferred, and the clarity in zakat is more important.

Waqf is the holding of property that can be taken advantage of the provisions of the property itself and spending it for its benefit in the way of goodness with the aim of getting closer to Allah SWT. The effect based on this is that the provision of the property entrusted should not be spent. The reason spent is the benefits. This is based on the author's explanation of the book of kifayah al-Akhyar which is as follows: "The definition of waqf according to sharia 'is to hold property that is likely to be taken advantage of along with the determination of the price of the object itself, prohibited from spending its substance. It is spending its benefits in terms of goodness in the hope of gaining one's closeness to God.(Purnama et al., 2021)

Productive Alms

Today, many alms management bodies have been established to help many people by allocating some of their wealth to good causes that benefit people who are more in need. The existence of an alms management body can leave peace to alms experts, because the management has dedicated all efforts to observe those who are entitled to receive. This is done so that the property is managed in accordance with the purpose of its distribution.

Indications of the effectiveness of productive alms utilization can be seen from three factors. The first is the professional action of managing and distributing funds as an institution engaged in almsgiving, maximum program implementation and improved community economy.

Etymologically the word alms is rooted in an Arabic word that means great action. In the beginning of Islam developed, alms was valued as a gift that was given. However, after the obligation of zakat is regulated in the Qur'an quoted with the word sadaqah with two meanings. First, the Sunnah sadaqah is alms and the obligatory form of zakat. Terminologically, alms is defined as the giving of someone who does not expect anything in return except a reward from Allah to one who is entitled to receive accompanied also by a reward from Allah. Alms has a broad meaning and is related to things that are not obligatory to money. In the Big Dictionary book, productive Indonesian means "to bring or produce". Productive has benefits for personal and group interests.(Warnasari, n.d.)

So that productive alms is not alms that can run out after consumption, meaning that it can be used repeatedly by the poor, poor, orphans and other recipients who are entitled to be the target of alms. The funds used are sought to rotate and generate profits so that they become independent economic movements by productive alms recipients managed by LAZISNU Tanggulangin. The hope is that alms recipients can live independently after being seconded by productive alms. Based on the previous information, it can be concluded that productive alms are able to create good deeds that last continuously, including preserving living things to be more independent along with preparing themselves to be ready to receive hidayah and the pleasure of Allah SWT.

Ulama stipulate the law of alms in Ijma to be Sunnah. Islam prescribes alms because there is a section on providing assistance to those in distress. In the Qur'an there are many verses that advise us to give alms quoted in Sura Al-Baqarah/2: (280)

وَإِنْ كَانَ ذُو عُسْرَةٍ فَنَظِرَةٌ إِلَىٰ مَيْسَرَةٍ ۗ وَأَنْ تَصَدَّقُوا خَيْرٌ لَّكُمْ ۖ إِنْ كُنْتُمْ تَعْلَمُونَ

It means: "And if (the debtor) is in trouble, then be resilient until He is spacious. and give away (some or all of the debt) of the debt, it is better for you, if you know."

In addition to Surah Al-Baqarah/2 verse 280 above, there is also in His word in Surah Al-Baqarah/2: (261) which reads:

مَثَلُ الَّذِينَ يُنْفِقُونَ أَمْوَالَهُمْ فِي سَبِيلِ اللَّهِ كَمَثَلِ حَبَّةٍ أَنْبَتَتْ سَبْعَ سَنَابِلٍ فِي كُلِّ سُنْبُلَةٍ مِائَةٌ حَبَّةٌ ۗ وَاللَّهُ يُضْعِفُ لِمَنْ يَشَاءُ ۗ وَاللَّهُ وَسِعَ عَلِيمٌ

It means: "The parable of those who spend their wealth in the way of God is similar to a seed growing seven grains, on each one hundred seeds. God multiplies (rewards) for whom He wills. and Allah is vast (His gift) again All-Knowing."

In addition to the Quran, there are hadiths inviting almsgiving, for example:

Hadith narrated from Tirmidhi, that the Prophet (peace be upon him) said;

الصدقة تطفى غضب الرب وتدفع ميتة السوء

It means: "Verily alms quenches God's anger and prevents ending in death in bad circumstances (su'ul khatimah.)"

Hadith narrated from Thabrani, that the Prophet (peace be upon him) said, which means; "Indeed, the alms of a Muslim can increase age, prevent the death of su 'ul khatimah, and eliminate takabur and pride". (Warnasari, n.d.)

The juridical provisions related to alms and fundraising are written in the laws and regulations of the Republic of Indonesia (Aprizal et al., 2022)

Including:

1. Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management. Among them are described in chapter I, which has general provisions;
 - I first chapter of verse one of the speech: alms is a property or non-property issued by a person or body of effort outside of zakat for general welfare.
 - II the first chapter of the delapa verse says: The Amil Zakat Institute hereinafter abbreviated as LAZ is an institution formed by the community that has the task of assisting the collection, and utilization of zakat.

It is clarified in the second chapter, Badan Amil Zakat Nasional, the fourth part on the management of infak, alms and other religious social funds.

From the above data it can be concluded that in some verses in the Quran and hadith strongly recommend how important alms are. Because alms make people have a fair attitude towards others and cleanse themselves of inhumanity. And also the rules listed above are only references, in essence the zakat body and fund collectors are indeed properly regulated in the Law of the Republic of Indonesia.

LAZISNU as a non-profit organization owned by the Nadhlatul Ulama (NU) association is committed to helping people to be more prosperous through funds obtained from Zakat, Infak, Alms (ZIS) and Corporate Social Responsibility (CSR) funds.

NU CARE-LAZISNU was established in 2004 in the form of facilities to help many people as ordered at the 31st NU meeting at the Donohudan Hajj dormitory, Boyolali, Central Java. NU CARE-LAZISNU conducts Zakat, Infak and alms collection to the public based on the Decree of the Minister of Religious Affairs No.65/2005 which was formally confirmed. NU CARE aims to provide services to the people, especially welfare, as well as raising social dignity by using the money collected both in the form of zakat, infak and alms and waqf.

LAZISNU reintroduced the community to NU CARE- LAZISNU. In 2016, precisely May 26, 2016, NU CARE-LAZISNU obtained an operational permit based on the Decree of the Minister of Religious Affairs of the Republic of Indonesia No. 255 of 2016. As a step to make performance better and increase public trust, NU CARE-LAZISNU uses ISO 9001:2015 management system issued by NQA certification body and UKAS Management system with certificate number: 49224 issued on October 21, 2016, with the commitment of MANTAP management (Modern, Accountable, Transparent, Amaah and Professional). In Tanggulangin sub-district, the ZISWAF NU Institute was formed in the same year, namely 2004, which gradually developed from time to time and has been updated with a management system, namely ISO and management commitment in a modern, accountable, transparent, trustful and professional manner.

Alms at LAZISNU Tanggulangin

Based on the results of an interview with Mr. Surur as secretary of MWCNU LAZISNU Tanggulangin, it can be seen that alms activities have been realized. LAZISNU has a NU Peduli coin program, which is a charity fundraising activity by representatives of the organization to go around every day to residents by setting aside coins in a tin box provided. The money that has been collected will be given to the district LAZISNU at five percent, at the sub-district LAZISNU level at fifteen percent and the rest will be used by twigs as the collector of canned coin funds. The money that has been collected is used for LAZISNU activities and recorded in Islamic accounting according to the statement of financial accounting standards in article one hundred and nine.

The accounting literature that is currently valid and used as a guideline by OPZ in financial recording and reporting is PSAK No. 109, issued by the Indonesian Institute of Accountants (IAI) in 2010. The PSAK issuance process took a long time, which was about four years since the preparation of the Exposure Draft (ED) in 2008. However, not all OPZs in Indonesia are able to adopt PSAK No. 109 at this time. This obstacle is caused by several factors, one of which is the difficulty in human resources owned by OPZ. (Rahman, 2015)

Zakat accounting in the Statement of Financial Accounting Standards (PSAK) No. 109 has the aim of regulating the way of recognition, measurement, presentation, and disclosure of zakat, infak, and alms transactions. This PSAK applies specifically to amil, which is an organization or entity formed and recognized in accordance with laws and regulations. This organization aims to collect and distribute zakat, infak, and alms, not for any other purpose. (Kasdi, 2016)

Sharia entities that receive and distribute ZIS, although not their principal activity, follow the guidelines outlined in PSAK 101 on the Decomposition of Islamic Financial Reporting. Amil who does not have a license can also apply Sharia Financial Accounting Guideline No. 109. This guide refers to a number of fatwas of the Indonesian Ulema Council, including: 1.) MUI Fatwa No. 8 of 2011 concerning amil zakat, 2) MUI Fatwa No. 13 of 2011 concerning Zakat Law on Haram Assets, 3) MUI Fatwa No. 14/2011 concerning Distribution of Zakat Assets in the form of Managed Assets, and 4) MUI Fatwa No. 15/2011 concerning the withdrawal, maintenance, and distribution of zakat assets.

Based on Sharia Financial Accounting Guideline 109 regarding recognition and measurement for alms/infak:

- a. Alms / infak is declared valid to be received when savings money or non-savings assets enter receipt, and recorded as additional alms money combined or not combined with the target of giving. When receiving a form of cash, receive a recognized amount; However, if it is a non-saving form, it is natural for assets to be of great value. The receipt of non-savings assets is divided into two, namely non-current assets and current assets. Current assets must be distributed immediately and can be in the form of disposable goods or goods for long-term use, such as ambulances. The acquisition value is based on assessing non-current savings assets
- b. Non-current assets handed over to Amil are then entrusted to manage based on the nominal fair value when the period is received and written as non-current assets infak/alms. The decrease in the value of the asset is considered to reduce alms / infak if the rules of use and management have been set by the giver.
- c. Depreciation of alms / infak assets is received and trusted if: 1) deduction of alms / infak, if caused by amil's fault, and 2) loss and deduction of amil money, if caused by amil's negligence.

d. Alms/infak money if it has not been distributed can be used temporarily for maximum results. The result of utilization is recognized as an addition to alms / infak money

e. The distribution of alms / infak is stated to reduce alms / infak in the amount of: (a) funds handed over, if in the form of cash, and (b) the value of assets handed over is recorded, if in the form of non-cash assets

f. The distribution of alms / infak by the manager (amil) to other managers (amil) is classified as a channel that reduces alms / infak as long as the manager does not receive back the assets distributed.

g. The allocation of alms/infak to eligible beneficiaries in the revolving money scheme is recorded as alms/revolving infak receivables and does not affect or reduce alms/infak

h. the manager (Amil) is required to explain data transparently related to alms / infak transactions but not limited to:

a. The rules for distributing alms/infak, incorporated in the rules in choosing the priority of distribution recipients, must be explained.

b. The rules for the distribution between amyl money and non-amyl money are related to the receipt of alms / infak such as the nominal distribution as a percentage, because of events, the sustainability of the rules must be explained

c. How to determine the fair value for receiving alms / infak in the form of non-cash savings needs to be described in detail.

d. If it is found that alms / infak funds are distributed indirectly but used first, it is necessary to explain the nominal and percentage distribution of the total alms / infak receipts during the reporting period, along with the reason.

e. Management as it happened in point 4 must be submitted separately with the results of the acquisition of management.

f. It is necessary to describe the nominal and distribution of presentations on the total use of alms / infak funds along with the reason, if there is a use of alms / infak funds as assets that are taken by the entitled manager.

g. It is necessary to explain the detailed data of alms / infak allocation based on things both incorporated and uncombined.

h. It must be described the relationship between the parties related between the manager and those who receive alms / infak, accumulate the character of special relationships, nominal and class of assets distributed, and the percentage distribution of the total distributed over a certain period of time.

i. Regulations must be explained regarding how to receive and distribute money, along with reasons and nominal, if non-halal money is found.

j. The receipt and distribution of zakat money and alms / infak money must be updated and explained including the performance of the manager as his amyl.

The fundraising activities are collected by the community, obtained from the community and returned to the community. At the level of alms branches collected through the NU Peduli Coin program. At the sub-district level, alms programs are collected by placing charity boxes at minimarket outlets that have collaborated with LAZISNU or submitting proposals to individuals with middle to upper income. At the district level, it is carried out by collecting *Corporate Social Responsibility* (CSR) funds and then the alms collected will be distributed, allocated, distributed based on interviews in five programs, including:

1. Education Program (NUCARE SMART)

Namely a program for the purpose of improving the quality of human resources (HR) with the availability of counseling benefits, scholarships, along with strengthening learning facilities, starting at the elementary, secondary, to tertiary levels. This program aims to ensure equitable access to quality education, as well as open teaching and learning opportunities for all stakeholders, especially for orphaned, high-achieving students, and ngaji teacher activists. With the help of educational programs, it is hoped that orphans, poor students, outstanding students / students in the future will be more passionate about having enthusiasm in striving to organize their future and become quality students or students.

2. Benefit economy (NUCARE EMPOWERED)

Namely programs to encourage welfare and boost income, independence, along with entrepreneurial enthusiasm with economic action and business consolidation.

3. Natural Disasters (NUCARE DAMAI)

Namely a program to improve social services with the spirit of Islamic da'wah Ahlussunnah Wal Jama'ah along with calls for humanitarian action, ranging from disaster relief to other social assistance which is carried out systemically, not forgetting the involvement of internal and external NU colleagues. As well as the realization of funding for victims affected by natural disasters, floods, tornadoes, and house fires.

4. Health (NUCARE HEALTHY)

Namely the program to improve population health sector facilities, especially the underprivileged population groups pursue healing efforts and prevention efforts. Such as spraying disinfectants in an effort to prevent the outbreak of the Covid-19 outbreak.

5. Greening

Namely programming that is deployed in the context of maintaining settlements and natural resources along with their use wisely and supporting the sustainability of nature as a source of supporting the life of the community.

The results of the fundraising that have been distributed based on interviews in the form of basic necessities for the poor, poor and orphan compensation in Tanggulangin. At religious events, funds are also distributed in the month of Muharram, Maulud and other religious moments. Natural disaster relief programs such as those that have befallen Tanggulangin, namely floods and tornadoes, have also been given in the form of funds for home repairs, if the need for funds is too large, the Nahdlatul Ulama sub-district branch representative council

However, based on the results of interviews, productive alms planning has not been realized. Because of the reality on the ground, various problems are still found in the implementation of data collection of local traders. Among them are the problems of data collection of cart funding planning intended for a rojak trader in the village within the scope of Tanggulangin sub-district

CONCLUSION

Based on the results of research and a review of the results of studies conducted by researchers regarding the practice of productive alms in improving social welfare, it can be concluded that the implementation of productive alms in improving social welfare has not been in accordance with the principle of productive almsgiving. Lazisnu at the branch level obtained

80% results for the realization of the NU Peduli coin canning program voluntary contribution routine, Lazisnu at the Tanggulangin sub-district level itself obtained 15% of the realization of the NU Peduli coin canned program voluntary contribution routine, Furthermore, Lazisnu at the Sidoarjo district level obtained 5% proceeds from the realization of the NU Peduli coin canned program also sourced through voluntary contribution routines. The existence of inhibiting factors becomes a challenge for organizational members to continue to run the program that has been set. The inhibiting factor in collecting data on local traders can be the experience of members to continue to try and innovate for the better.

Based on the conclusions, it was found that there was relevance between the practice of productive alms and the improvement of social welfare, so that it was hoped that the community could make productive alms as an alternative choice in improving the social welfare of the local community.

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