

Donation Distribution Flows in Charity Institutions of Nahdatul Ulama: Is It on Target?

Потоки распределения пожертвований в благотворительных учреждениях "Нахдатул Улама": все ли в порядке?

Alur Penyaluran Donasi di Lembaga Amil Zakat Nahdatul Ulama: Sudahkah Tepat Sasaran?

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ABSTRACT

Purpose: This article has two main objectives: to reveal the distribution process and to explain the community's views on the appropriateness of the distribution of funds in the kaleng koin (coins cans). **Methods:** In-depth interview techniques, participatory observation and documentation were used to extract data. Data processing procedures were carried out by coding, keyword categorisation and thematisation. **Findings:** There are three schemes for distributing kaleng koin. The difference in the distribution method is due to the type of assistance received by the community: education, health, disaster response and empowerment of small and medium enterprises. In general, the distribution of infaq funds from the kaleng koin is considered appropriate, but there are a handful of community views that state that it is appropriate but not optimal. **Implications:** The distribution process that we found can be a policy to standardise donation distribution procedures for charitable institutions. **Originality:** As far as the literature search goes, this is the first study that reveals the community's views on the accuracy of the distribution of infaq funds.

Keywords: Donation distribution; Infaq; Donation programme; Islamic charity institutions; Kaleng koin.

АБСТРАКТНЫЙ

Цель: Эта статья преследует две основные цели: раскрыть процесс распределения и объяснить мнение сообщества о целесообразности распределения средств в каленг-коинах (банках для монет). **Методы:** Для сбора данных использовались методы глубинного интервью, совместного наблюдения и документирования. Обработка данных осуществлялась путем кодирования, категоризации ключевых слов и тематизации. **Выводы:** Существует три схемы распределения каленг-коинов. Разница в методах распределения обусловлена типом помощи, получаемой общиной: образование, здравоохранение, ликвидация последствий стихийных бедствий и расширение возможностей малых и средних предприятий. В целом, распределение средств инфак из каленг-коина считается целесообразным, однако есть несколько мнений, согласно которым оно является целесообразным, но не оптимальным. **Последствия:** Найденный нами процесс распределения средств может стать политикой стандартизации процедур распределения пожертвований для благотворительных учреждений. **Оригинальность:** С точки зрения поиска литературы, это первое исследование, которое выявляет мнение общины о точности распределения средств инфак.

Ключевые слова: Распределение пожертвований; Infaq; программа пожертвований; исламские благотворительные учреждения; Kaleng koin.

ABSTRAK

Tujuan: Artikel ini memiliki dua tujuan utama: mengungkap proses distribusi dan menjelaskan pandangan masyarakat mengenai kelayakan distribusi dana dalam kaleng koin. **Metode:** Teknik wawancara mendalam, observasi partisipatif, dan dokumentasi digunakan untuk menggali data. Prosedur pengolahan data dilakukan dengan pengkodean, kategorisasi kata kunci, dan tematisasi. **Temuan:** Terdapat tiga skema pendistribusian kaleng koin. Perbedaan cara pendistribusian ini disebabkan oleh jenis bantuan yang diterima oleh masyarakat, yaitu pendidikan, kesehatan, tanggap bencana, dan pemberdayaan usaha kecil dan menengah. Secara umum, penyaluran dana infak dari kaleng koin dinilai sudah sesuai, namun ada segelintir pandangan masyarakat yang menyatakan sudah sesuai namun belum optimal. **Implikasi:** Proses distribusi yang kami temukan dapat menjadi kebijakan untuk menstandarkan prosedur distribusi donasi bagi lembaga-lembaga amal. **Orisinalitas:** Sejauh penelusuran literatur, ini adalah penelitian pertama yang mengungkap pandangan masyarakat terhadap ketepatan penyaluran dana infak.

Kata kunci: Distribusi donasi; Infak; Program donasi; Lembaga amal Islam; Kaleng koin.

A. INTRODUCTION

Accuracy in the distribution of charitable funds such as *Zakat*, *Infaq* and *Shodaqoh* (ZIS) has a positive impact on building public trust in the future. Maintaining public trust is crucial for charitable, social, humanitarian and similar organisations as funding comes from public pockets (Tan & Lim, 2009). Meanwhile, the level of public trust affects the financial capability and stability of an organisation (Utaminingsih, 2014). One form of maintaining public trust is to implement transparency in the distribution of funds made. Transparency leads to open accountability, easy accessibility to financial reports and the publication of financial reports, the right to know audit results and the availability of institutional performance information (Junjuran, Asegaf & Takwil, 2020; Kusuma & Rahmat, 2018). Thus, accuracy in channelling charitable funds provides an opportunity for the sustainability of charitable institutions.

One of the charitable institutions that strives to maintain public trust is Lembaga Amil Zakat Nahdatul Ulama or NU-CARE LAZISNU. This institution owned by the Nahdatul Ulama organisation has always served to help the welfare of the people, as well as to elevate social dignity through the utilization of ZIS and *Corporate Social Responsibility* funds (Rizal & Mukaromah, 2022; Saifudin, 2019). Each year, NU-CARE LAZISNU centre targets revenue growth. In 2022, for example, it is targeted to reach IDR 7.5 trillion (Indiraphasa, 2023). This is a realistic target, considering NU-CARE LAZISNU has many branches throughout Indonesia. In reality, funds are channelled to the people who are entitled to receive them, such as in the event of a house collapsing due to flooding in Ngabul Village (Abhsor, 2023), providing educational assistance for border children in Sambas Regency (Lubis, 2023), economic assistance for the border poor (Iqbal, 2023), and assistance for the construction of kindergarten in Bukit Pasaman Barat.

LAZISNU has four priority programmes: health, education, small business empowerment, and disaster response. All LAZISNU branches adhere to these priorities including LAZISNU in Seluma Regency. LAZISNU Seluma has distributed funds in the form of compensation and facilitated ambulances for sick and deceased residents. In the NU-CARE MSMEs programme priority, LAZISNU provides loans for community business development in the Seluma region. In the priority disaster response programme LAZISNU has provided assistance in the form of cash, food staples, and clothing for victims of disasters such as floods and floods. In the NU-CARE Education priority programme LAZISNU has distributed funds in the form of building materials and prizes for competitions on Islamic holidays. Most of these priority programmes are supported by funding from canned coin proceeds.

In general, fundraising through *kaleng koin* (coins cans) is carried out in collaboration between LAZISNU and *majelis taklim* (sermon group) throughout Seluma Regency. The mechanism for distributing coin cans is carried out in three stages: intensive communication, socialization, and approval by *majelis taklim*. In addition to the distribution to the four priority programmes, the funds from the *kaleng koin* are also distributed to the beneficiary groups. These beneficiary groups consist of *mujami'* (collector), *majelis taklim*, Vice Branch Council of Nahdatul Ulama (MWCNU), Branch Council of Nahdatul Ulama (PCNU), LAZISNU; 6) Regional Council of Nahdatul Ulama (PWNU). The percentage of determining the amount

of distribution of *kaleng koin* for beneficiaries is based on the authority of LAZISNU in each region. Table 1 shows the distribution of the proceeds of the *kaleng koin* fund to the beneficiary groups in 2023. Unfortunately, there are differences in views between distributors and beneficiaries of *kaleng koin*. There are differences in treatment such as transparency, output and outcome of fund distribution to the issue of beneficiary satisfaction. The question of how the distribution of *infaq* and the satisfaction of beneficiaries with the distribution of *infaq* at LAZISNU arises in this study.

Table 1. Distribution of *Kaleng Koin* Funds 2023

No.	Month	Mujami' (10%)	MSB (40%)	MWC (10%)	Lazis (20%)	PC (10%)	PW (10%)
1	January	3.918.330	16.300.000	-	6.150.000	6.950.210	-
2	February	2.670.300	5.435.000	5.948.610	6.150.000	-	-
3	March	3.392.715	41.338.000	7.359.645	6.150.000	25.755.000	-
4	April	1.579.840	32.400.000	3.400.000	6.000.000	7.825.000	-
5	May	5.031.060	10.800.000	3.856.000	6.000.000	3.000.000	5.068.960
6	June	4.424.360	4.100.000	4.137.000	-	-	-
7	July	4.077.290	4.600.000	5.225.000	6.300.000	3.200.000	1.937.110
8	August	3.960.560	3.582.000	6.213.000	6.300.000	3.000.000	5.508.600
9	September	4.985.695	6.400.000	6.277.000	6.300.000	4.415.000	3.953.330

Sources: Primary data, 2023.

On the other hand, previous studies' explanations of beneficiaries' views on the distribution of canned coin funds have not been documented. Researchers accessed previous articles using the keyword "Kaleng Koin" through the scholar. google.com with the time set 2019-2023. The results were amazingly surprising that there were 878 articles containing these keywords. Researchers sorted until 50 articles were obtained. From these 41 articles, the researcher scanned, tabulated, and placed the same title in the same theme. There were 8 themes that emerged: 12 articles contained explanations about collecting cans of coins (Sugianto & Febriyani, 2021; Hamzah & Ibadillah, 2021; Ghulam, Ghofur & Muzayyanah, 2021; Sari, Muchtharom & Sifa, 2021; Afandi, Arifin & Ramadha, 2020; Lalaelisa, 2023; Sitompul & Harahap, 2021; Rafiqi & Azizah, 2021; Pramiswari, Amarudin & Mustawim, 2021; Ma'wa & Surohman, 2021; Karimah & Supriyadi, 2022; Jufri & Rafiqi, 2020), 3 articles on channelling/distribution (Makmur & Sadat, 2019; Adhitya, 2021; Rijal & Nafisah, 2023), 4 articles on employee performance (Fadilah, Indriyani & Ariastuti, 2019; Zakariya, 2019; Tanjung & Ritonga, 2021; Amarudin & Rizvi, 2023), 3 articles on empowerment (Hakim, Lestari & Susanto, 2023; Sugianto & Febriyani, 2021; Muslim, 2022), 10 articles on management mechanisms (Mursekah & Islamiati, 2022; Subhi, Mukhsinun & Aliefah, 2022; Nurhalifah & Mudabbir, 2022; Candra & Myaskur, 2023; Sugita et al, 2020; Zainuddin, Nugroho & Sugianti, 2022; Guntur & Huda 2021; Nurkhin et al, 2023; Ulum & Pudali, 2023; Saputri & Ida, 2023; Kasanah, 2021), 2 articles explaining programme strategies (Tutik, Firmansyah & Muna, 2021; Nazila, 2023), 4 articles for empowerment (Ubaidillah, Buana & Subhan, 2021; Rosyid & Wahid, 2021; Mangole,

2021) and finally 3 articles on motivation to give (Muslimah & Asrori, 2022; Khasanati, Sari & Karfin, 2021; Rahman et al, 2021).

Even though there have been studies on the distribution of donations, this has not included an explanation regarding the flow and accuracy of giving to the target. Thus, this research aims to describe the process of distributing *kaleng koin* and explain the views of beneficiaries of *kaleng koin* infaq at LAZISNU Seluma District. This research is important for two reasons: the clarity of the process of funds distribution in social institutions has an impact on increasing public trust and avoiding conflicts of interest and the explanation of the beneficiaries' point of view fills the shortcomings of previous studies on the topic of funding charitable/philanthropic institutions.

B. METHODS

We visited LAZISNU Seluma between December 2023 and January 2024. The completeness of the data obtained will facilitate the researcher in explaining the case. The analysis will be done by showing an in-depth understanding of the case. In order for case analysis to be well understood, case study research also involves a description of the case. In addition, researchers can identify themes or issues/problems or specific situations to be studied in each case. The informants in this study followed the following criteria: 1) resident or long-time resident in Seluma; 2) aware of the *kaleng koin*; 3) willing to be asked repeatedly. The snowball technique was used with a total of eight informants to answer the distribution process and eleven people to answer the accuracy of the distribution.

All field data from interviews, participatory observation and documentation were processed following the standards of Miles, Huberman and Saldana (2014). We repeatedly read the interview transcripts to find keywords, categorise and categorise. Before the data was presented in the working paper, one of the researchers confirmed the findings with LAZISNU Seluma. Thus, this research not only used source triangulation and observational persistence as data validity tests, but also confirmation to informants.

C. RESULTS

1. *Kaleng Koin* at LAZISNU Seluma

Kaleng koin are cans made of aluminium that are designed exactly like savings in general. But there is something that distinguishes it from ordinary savings, namely in the lower position of this tube has a circle which is deliberately designed so that it can be opened and closed again, this is done to facilitate the process of taking money from cans from members. The outer design of the *keleng koin* various kinds of writing, the following describes the symbols on each side:

1. Number 1 on the side of the *keleng koin* has the LAZISNU logo which is formed from the core of the Nahdlatul Ulama logo which is embraced by the symbol of two hands of *munfiq* (*infaq* giver) and *munfiq lahu* (*infaq* recipient) in the form of a semicircle facing each other to form an oval curve, giving the meaning of synergy between *munfiq* and *munfiq lahu*. This logo symbolises

LAZISNU's mission as a vehicle for community service in an effort to encourage public awareness in the collection and management of zakat funds and distribute them to *munfiq lahu* in accordance with Islamic law.

2. Number 2 is a Regional Council or PW-LAZISNU Bengkulu account number 0115 01 000191 56 5 (BRI Bank), with a system of sending photos of proof of transfer, send to no 0853 57960948 or 082120056946 and for zakat payments sent via BRI account 0115 01 000191 56 5.
3. Number 3 is an inscription *tebar sukun* savings *sedekah barokah sekuritas keluarga nusantara* "set aside spending money every day".
4. Number 4 is a sentence *Bismillah Ya Allah* we intend and ask with this alms smoothly-*berkah* fortune, peaceful-healthy-safe family, *soleh-solehah* children, and smooth learning-success "Alms every day provisions survive the day later". Ten blessings of almsgiving abundant sustenance, pain medicine, difficult medicine, traffic jam medicine, repel bad luck, erase sins, Allah loves, angels like, humans like and increase age.
5. Number 5 is an explanation of the four priority programmes, namely the Education programme, health programme, empowerment programme and disaster response programme. Furthermore, it also describes the arrangement of beneficiaries or compensation/*tasharuf* for the four priority programmes managed.

Pictures 1. Display of *Kaleng Koin*



1



2



3



4



5

2. Distribution Process of *Kaleng Koin*

The distribution of LAZISNU Seluma funds for health programmes is carried out first regarding the truth, if it is related to the patient. If during the survey it is feasible to receive assistance, LAZISNU will reduce the assistance. However, if the distribution is related to disaster response programmes such as fires, then LAZISNU will go directly there and are also assisted by autonomous organizations of NU: *Fatayat*, *Anshor* and others who participate in mobilising. Joining the movement means that if the condition of the patient to be assisted requires a large enough fee, LAZISNU and NU help to open an open donation, which for the results of the donations obtained will be given to the community.

The distribution to the percentage of beneficiaries such as the *majelis taklim* must submit a proposal by describing what programme will be implemented. However, if the desired funds are funds from 40% of the results of the *kaleng koin*, the distribution does not go through a proposal. However, if the distribution comes from LAZISNU funds, the *majelis taklim* must submit a proposal first. Furthermore, the distribution to the *mujami'* is directly given by the *mujami'* once a month which is given when the *mujami'* has collected from the members of the *majelis taklim* who are members. The distribution of funds made by LAZISNU Seluma is carried out in stages according to the needs of the community who really need help from LAZISNU. However, the funds distributed by LAZISNU are only a few percent, this is because the financial resources of LAZISNU institutions are currently only sourced from the *kaleng koin* programme. Then for the other percentage it is used for institutional needs and secretariat needs which are still very minimal in facilities.

The distribution in the health programme goes through a survey stage, if it is related to the patient, then if the survey results are worthy of receiving assistance, LAZISNU will reduce the assistance. Then if the distribution is related to the disaster response programme, LAZISNU will go directly to the location of the incident. In addition to LAZISNU, there are also NU autonomous organizations of NUs that help drive, the point is that if the condition of the community to be helped requires a large enough fee, LAZISNU together with NU autonomous organizations of NUs will open an open donation, and the results of the donation will be fully given to the community. This is done because the funds owned by LAZISNU are not only intended for distribution activities, but are used for the needs of the Institute.

The distribution of the Education programme is done through the submission of proposals. In addition, the distribution to the percentage of beneficiaries is also done through submission of proposals. However, for *majelis taklim* and *mujami'* it is not through submission of proposals if it comes from the 40% *Majelis Taklim* and 10% *mujami'* funds. The form of assistance distributed by LAZISNU is in the form of money, raw food such as rice, oil, sugar and other types, besides that there are also clothes, blankets and cooking equipment given for disaster response programme assistance.

The percentage of the amount of assistance for members of the *kaleng koin* holders is the same. However, if for people who are not *kaleng koin* holders it is different and usually will be added with the help of funds from open donations. The distribution of aid to the community is carried out directly by

LAZISNU without any intermediaries. For the evaluation of the implementation of the distribution of assistance carried out by LAZISNU, it is only measured from the perspective of the community and the autonomous organizations of NU. The distribution of aid is carried out in stages to the community, but the funds distributed are only a few per cent, because the source of funding for the Institute still comes from only one source. While its use is intended for the needs of other institutions.

3. Distribution Accuracy from the Perspective of Local Communities

To be able to find out the distribution of *kaleng koin* funds by LAZISNU Seluma Regency through the perspective of the beneficiary community. The distribution of funds that has been carried out by LAZISNU Seluma Regency from the point of view of the beneficiary community, especially beneficiaries in the education programme, considers that the distribution of funds carried out has been right on target and in accordance with applicable procedures. In addition, it is considered appropriate because when the distribution of funds is carried out it is not only from LAZISNU who comes down but is also accompanied by the NU Seluma Management. The same thing was also conveyed by the beneficiaries of the disaster response programme. The distribution carried out in the form of social assistance, especially in the disaster response programme, is not limited in its recipient criteria, meaning that the beneficiaries are not only *kaleng koin* holders but people who are not *kaleng koin* holders will also receive it. *Mujami'* or the party who collects reinforces the informant's statement that every distribution of aid there is always a report to the LAZISNU Seluma WhatsApp group. The view of the distribution is considered right on target because the distribution is carried out based on the principle of distribution that has been regulated in the law regarding the distribution of funds from PBNU. The view of the *majelis taklim* on the distribution of funds is considered right on target, this is because LAZISNU always informs the distribution activities where all actors in LAZISNU join the group.

Pictures 2. Distribution of LAZISNU Seluma assistance

Support for education



Disaster relief



Source: Secondary data, 2023

We found that not all informants said that the distribution was right on target. The views of the community, especially those who participated in filling the *kaleng koin*, stated that they did not know the

aid distribution report. This indicates that the distribution has been carried out but is less than optimal. In this MSMEs programme, they did not receive reports on distribution or other financial reports, this is because the informant is not a member of the *majelis taklim* in his village, because the informant is only a can holder who is outside the members of the *majelis taklim*.

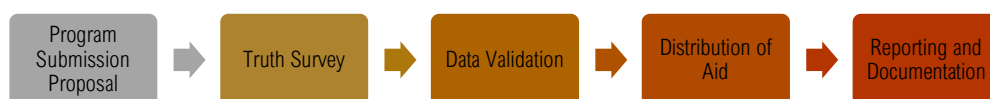
D. DISCUSSION

Our research found three processes of distributing infaq from *kaleng koin*. From the three distribution processes shown in schemes 1, 2 and 3, it can be explained that the distribution is carried out through different processes. This is motivated by different distribution procedures starting from the type of distribution, where this type of distribution is divided into three distributions, namely, distribution that is given directly, for example, such as distribution in health programs, disaster response and MSMEs. Furthermore, distribution through submission of programme proposals, for example, such *majelis taklim* and NU activities and their autonomous organizations of NU. Then distribution is made through beneficiary surveys, for example in the distribution of health programmes to the general public. This is done because there are differences in the target beneficiaries, where the target beneficiaries consist of people who are members of the can coin programme, NU branches and the general public. Furthermore, the type of assistance where this type of assistance is divided into assistance for sickness compensation, assistance for the use of ambulance services, assistance for the construction of MDTA buildings, and assistance for social activities.

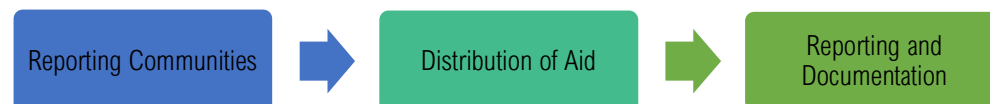
Scheme 1. About the Indirect Disbursement Process



Scheme 2. About the Flow of Indirect Distribution



Scheme 3. About the Flow of Direct Disbursement



Source: Primary data analysis, 2024

In scheme 1, the distribution starts from the stage of surveying the target beneficiaries, this applies to health programme beneficiaries who are not members of the *kaleng koin* holders or called the general

public. Furthermore, if the survey is carried out and the truth is proven, then the assistance will be immediately lowered. However, if the beneficiaries need a large amount of funds, LAZISNU will help to increase funds by opening an open donation, where the proceeds from the open donation will be fully given to the community. Usually, to manage this open donation, LAZISNU is assisted by autonomous organizations to mobilise it. In scheme 2, the distribution process is carried out with the submission of a programme proposal received by LAZISNU, which is then carried out a field survey. After being seen and it is true that the programme exists, it will be continued with the distribution of aid. At the time of distribution, LAZISNU will take documentation as a form of report to the community regarding the distribution. In scheme 3, the distribution starts from community reports regarding calamities or sick people who are already members of LAZISNU. When LAZISNU receives reports from the community related to calamities or illnesses, LAZISNU will immediately reduce assistance to the community. During the distribution process, it is not only LAZISNU that goes down but is assisted by NU's autonomous organizations of NU and the local community. When providing assistance, LAZISNU management will take photo documentation, which will be given to the community as a form of reporting from LAZISNU.

There are similarities in each distribution process from the three distribution schemes. In every distribution process there must be a reporting and documentation stage, at this stage LAZISNU will conduct documentation as a form of reporting to the public regarding the distribution that LAZISNU has carried out. The existence of these reports will foster confidence in the community regarding the management of ZIS funds in LAZISNU which are indeed managed in a transparent, trustworthy and responsible manner. According to [Rijal and Nafish \(2022\)](#) the distribution strategy is carried out by means of direct and indirect strategies. The direct strategy in distribution is direct provision to those entitled to receive, while the indirect distribution strategy is carried out through a programme consisting of five pillars: grief compensation, health card compensation, childbirth compensation and compensation for the poor or disaster and NU activities. [Makmun and Sadat \(2019\)](#) found that the implementation of the distribution of the NU-Care LAZISNU Jombang distribution programme towards community empowerment was manifested in four programs: education, health, independent economy and disaster preparedness programs. [Fitriani, Agrosamdyo and Mansur \(2020\)](#) found the flow of ZIS distribution strategies at BAZNAS Bali Province, where the ZIS distribution strategy includes compliance with sharia provisions and in accordance with the law. From the three articles related to the distribution of ZIS funds in charitable institutions, it can be seen that the distribution strategy in each institution has differences, this is due to the different policies and foundations of each institution in determining the distribution system of ZIS funds. Although different in the distribution system, each charity aims to distribute ZIS funds to the community to support the welfare of the people and one of the efforts to help alleviate poverty.

However, there are differences in distribution patterns between previous research and the research that researchers conducted, where the distribution patterns that researchers found are divided into three distribution flows, the first flow starts from the stages of surveying beneficiaries, data validation, raising donations, distribution and reporting and documentation. The second distribution flow starts from the

programme submission proposal, survey, data validation, distribution and reporting and documentation. The third distribution flow starts from community reports, distribution and reporting and documentation.

Secondly, this research found two versions of the community's view of the distribution. Firstly, the distribution is considered appropriate, which was expressed by beneficiaries of the education programme, disaster response, *majelis taklim*, *mujami'*, branch administrators and also LAZISNU Seluma. According to the views of the beneficiaries, it can be said to be right on target because the distribution has been carried out in accordance with applicable procedures. Where the distribution of LAZISNU funds is focused on four programme priorities, the Education Programme which focuses on distribution for the construction of learning space infrastructure. Disaster response programme which focuses on the distribution of social assistance related to natural disasters or fires. The empowerment programme which is focused on lending business capital to people who have small and medium micro businesses. The health programme is focused on the distribution of compensation to sick people and also ambulance services.

The distribution of funds has been distributed on target and has gone through procedures that are in accordance with the principle of distribution of LAZISNU Institution. It is stated that the distribution of zakat, infaq and alms funds at the zakat house has been channeled effectively, this can be seen from the distribution which includes eight *asnaf*: extremely poor, poor, *amil*, *muallaf*, *riqob*, *ghorimin*, *ibnu sabil* and *fisbilillah*, in four program clumps. Meanwhile, in this study, the distribution can be said to be appropriate on the grounds that the distribution of funds has been distributed to four program priorities and the distribution has been distributed to 6 percent of beneficiaries. This distribution has indeed been channeled to people who really need help. For now, the distribution that is most widely received by the community is distribution in the form of using ambulance services. This is evidenced by the reporting of LAZISNU to the community regarding the distribution that has been carried out. This report is provided in the form of documentation accompanied by a description of the distribution that is being carried out through the LAZISNU WhatsApp group and social media in the form of Facebook NU-CARE LAZISNU Seluma.

Second, the distribution is considered appropriate but less than optimal, the disclosure of this statement arises from the views of beneficiaries in the MSMEs programme and also the health programme. According to the views of beneficiaries, the distribution has been considered appropriate on the grounds that there have been several people in the village who have received assistance from LAZISNU, be it health programme assistance or business capital loans. However, besides the precise distribution, there are still shortcomings, which can be seen from the non-receipt of reports on finances, both in the funds collected and the funds that have been distributed. This builds the public perception that there is injustice in the delivery of LAZISNU's financial reports. Where those who receive reports are only people who are members while people outside the *majelis taklim* do not get the report. Furthermore, the distribution is considered appropriate but less than optimal due to the views of the community regarding health programme assistance, who argue that this distribution has been considered appropriate but still less than optimal. This is reinforced by the community's view of the distribution of health

programmes in the use of ambulance services, where the limited provision of ambulance fleets and drivers causes less than optimal service to the community. So that it raises the view of the community that if the ambulance fleet is added, more people will benefit. Ineffectiveness of the distribution and ZIS at BAZNAS Bantaeng district, which is due to the failure to achieve the five criteria for measuring effectiveness (Awaliah, Muin & Putra, 2022). Whereas in this research, the lack of optimal distribution is caused by the views of beneficiaries who feel treated unfairly in the reporting of financial funds, as well as the lack of community satisfaction with very limited ambulance services.

There have been many studies on the *kaleng koin* programme at LAZISNU Institution. Where the focus of previous research was on the management, collection, empowerment, performance of LAZISNU employees, distribution, utilization, motivation to invest and strategy of the *kaleng koin* programme. This research is considered important because it has features from previous research, where this research aims to complement previous studies. Where previous studies have not examined in depth the accuracy of the distribution of *infaq* funds. This research is considered important to study as a complement to previous studies. From the findings of charitable institutions / Islamic philanthropic institutions it is important to make more complete and clear reporting to be given to members who have joined as a form of strengthening public trust in Islamic philanthropic institutions to manage public funds in the form of *zakat*, *infaq* and *sadaqah* funds. In addition, to maintain the comfort of the people who have entrusted their management to charitable institutions. Charitable institutions must pay attention to reporting to people who are important to give, so as not to cause unfavourable public perceptions.

E. CONCLUSIONS

This research found distribution flows used at LAZISNU Seluma. The existence of the three flow processes is motivated by differences in the types of distribution, target beneficiaries, and assistance distributed. In the distribution process, LAZISNU strives to maintain the image of the institution and public trust by making direct, transparent distribution and reporting it to the public in the form of photo documentation of distribution distributed through whatsapp groups and social media in the form of NU-CARE LAZISNU Seluma Facebook. In addition, researchers also found two versions of the community's view of the distribution of funds made by LAZISNU. First, the distribution is considered appropriate, this can be seen from the views of several beneficiaries of the four priority programmes and also six percentage of beneficiaries who say that the distribution has been carried out in accordance with the applicable procedures. This can be seen from the distribution that focuses on four priority programmes: education, disaster response, health and MSMEs programmes. Second, the distribution is considered appropriate but less than optimal, this is due to LAZISNU's lack of precision in submitting financial reports to the public and the assumption of the community who say that the less than optimal distribution is seen in the health programme related to limited ambulance services.

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AUTHOR CONTRIBUTION STATEMENT

The Author Contributions Statement can be up to several sentences long and should briefly describe the tasks of individual authors. RR has written the draft manuscript, provided clear task instructions, processed field data and revised. NVN collected all field data and transcripts. RC finalised the draft, revisions, and field funding.

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