



THE ROLE OF THE SOCIAL SECTOR IN THE ISLAMIC ECONOMIC MODEL: EVIDENCE FROM INDONESIA

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Abstract: Indonesia is the most generous country. Since the time of the Islamic Kingdom, there are forms of social funds, like zakat, infaq, alms, waqf, qurban, and grants. The existence and activities of Social Organisations and Social Non-Profit Institutions (ORSOLANILA) collections and distributions of funds have so far not been taken into account in national income, whereas their actions can help to improve the Indonesian economy. Therefore, this study aims to examine the importance of ORSOLANILA in Indonesia and support the Islamic macroeconomic theory proposed by Dumairy. The method used in this research is descriptive qualitative with the type of library research. The results of this study state that ORSOLANILA's roles are crucial in the national economy. Comparison data between Social Fund and Real GDP shows that have the different trend. Social funds increased while Real GDP dropped in the same period. This can show that the number of social funds when included in the macroeconomic calculation as a social sector can increase the amount of GDP. So it is necessary to pay attention to the Islamic economic model in calculating national income because of its impact which is provide a mechanism for economic stabilization in situations crisis or disaster and increasing investment in social and infrastructure projects that support long-term economic growth.

Keywords: Social Fund, Orsolanila, Islamic Economics, ZIS Indonesia

INTRODUCTION

In 2017, the Charities Aid Foundation World Giving Index stated that Indonesia topped the CAF World Giving Index for the first time with an average score of 59%. Even so, Indonesia is the country with the highest increase and number one in Southeast Asia as the most generous country (Charities Aid Foundation, 2018). Meanwhile, in 2020 the World Giving Index puts Indonesia as the most generous country with an average value of 69%. The ranking is seen from three indicators, namely helping a stranger (65%), donating funds (83%), and volunteering time (60%) (Charities Aid Foundation, 2021). The data shows that the highest value of the generosity of the Indonesian people is in the donations of funds. This highest increase is thought to be due to the practice of zakat, one of the five pillars of Islam, and Indonesians' encouragement to link zakat to sustainable development.

This interests the Charities Aid Foundation by conducting separate research on the practice of Islamic zakat (Charities Aid Foundation, 2018). Zakat is only one of the social funds practised in Indonesia, there are other social funds distributed by various Social Organisations and Social Non-Profit Organisations (ORSOLANILA) with different backgrounds such as family foundations, corporate foundations, faith-based foundations, and independent foundations (Filantropi Indonesia, 2021).

ORSOLANILA's activities in Indonesia have been supported by the government. The existence of institutions was formed, namely the

National Amil Zakat Agency (BAZNAS) and the Indonesian *Waqf* Board (BWI). BAZNAS has the task of coordinating the collection, distribution, and utilization of zakat for poverty alleviation, improving community welfare, and minimizing social inequality. Meanwhile, BWI functions to foster *nazhir* (*waqf* asset managers) so that they can provide more benefits to the community in the form of social services, economic empowerment, and building public infrastructure (Juhro, Syarifuddin, Sakti, & Suryanti, 2019).

ORSOLANILA activities based on Islamic social funds have been running in almost every region in Indonesia, including in South Kalimantan, the practice of paying zakat is carried out with the *muqayyadah* principle, namely *muzakki*, has limitations on who the recipient is and how the funds are distributed. The Government of the Special Region of Aceh has made zakat a reduction in taxes owed, this has the potential to improve people's welfare. In addition to zakat, Aceh also has infaq funds, *waqf* and *galah* (land pawn), and *mawah* (livestock pawn). ORSOLANILA activities in Yogyakarta are slightly different from other areas because they tend to be informal, namely with community activities such as the social gathering community in which there are social savings and loan activities or led “*selapan*”. In addition, there are also *tandur* and *jumputan* funds that are collected to repair public goods (Syarifuddin & Sakti, 2020).

On the other hand, in Bandung, the majority of zakat payment models are individual because people tend not to believe in government-oriented BAZNAS so people will shift to private institutions such as Dompot Dhuafa and Rumah Zakat. The practice in Surabaya is considered quite strong because many central Islamic

institutions are located in East Java, such as Islamic boarding schools. The practise of Islamic social funds in East Java emerged from the community itself with the emergence of several *Baitul Maal* and non-formal *amil zakat* institutions (Juhro, Syarifuddin, Sakti, & Suryanti, 2019).

In addition, the Buddhist Tzu Chi Indonesia Foundation together with entrepreneurs also carried out ORSOLANILA activities by distributing grant funds that reached IDR 660 billion in March 2020 for the handling of the COVID-19 pandemic (Filantropi Indonesia, 2021). This shows that social funds also help to improve the economy of Indonesia. So far, the paper that discusses ORSOLANILA issues is limited to how to manage, calculate and relate ORSOLANILA to the economy. There is still no link with the national income computation of the Islamic macroeconomic concept.

The practice of social funds in Indonesia is indeed familiar to research, such as research by Purwanti (2020) and Ridlo, Muthohar, & Masruhan (2021) which states that zakat has a positive and important effect on national economic growth. Muttaqin & Safitri (2021) state that zakat and infaq have a significant effect on the poverty gap, poverty severity, and Gini ratio. While partially, zakat and infaq also have a significant effect on the poverty gap, poverty severity, and Gini ratio. Zakat has a negative relationship with the poverty gap and poverty severity, while infaq has a negative relationship with the Gini ratio. Another study by Savid (2017) disseminates that the Amil Zakat Agency (BAZ) of Gresik Regency in the utilization of zakat uses the concept of productive zakat utilization as outlined in several of its programs. Moreover (Hakim, 2016) states that the laws in Indonesia

have not fully been able to answer the problem of zakat, especially contemporary zakat, as well as in the fatwa of the Indonesian Ulema Council (MUI) there is no fatwa discusses contemporary zakat. From some previous studies, no one has explained the development of ORSOLANILA in Indonesia and is limited to its management. However, we can see how big the role of ORSOLANILA is in Indonesia's economy.

According to Dumairy, Hadi, & Muhammad (2018), there should be another factor included in the concept, namely the social sector because humans are social creatures who have a caring nature in the form of sympathy, helping each other, giving help even at the expense of oneself. Social phenomena and economic activities have a close relationship so the social sector is considered important, the actors are social organisations and non-profit institutions. In addition, individuals also play a role in the social sector by distributing social funds independently. The social sector's role in society is quite large because the amount of spending on social activities is not small, but this is marginalized and not counted in the concept of national income.

In this regard, there are 115 ORSOLANILA registered as legal entities in the Indonesian Philanthropy Organisation (Filantropi Indonesia, 2021). Meanwhile, in 2021 there were 276,708 Masjids and 324,637 Musalla in Indonesia that can be considered as ORSOLANIA due to their economic activities such as collecting and spending faith-based funds (Kementrian Agama, 2021). In addition, Bank Indonesia (central bank of Indonesia) no longer looks at the Islamic financial sector half-heartedly because it is considered capable of being one of the drivers of the domestic economy both for the region and nationally,

The Role of the Social Sector in the Islamic Economic Model: Evidence from Indonesia namely in the form of social funds (*zakat*, *infaq*, *alms*, and *waqf*) (ekonomi.kompas.com, 2021).

The basic model of traditional macroeconomics is considered unrealistic, so an Islamic basic model of macroeconomics is offered which is considered more realistic by not ignoring certain segments of society, namely the social sector. The model is $Y = C + I + G + "A"$ in which variable A is the altruism sector and also shows the socio-economic status of a country. Social sector income comes from deposits of community zakat funds, individual donations, and corporate responsibility funds (Dumairy, Hadi, & Muhammad, 2018).

The Islamic macroeconomics model is considered logical to be used as a calculation of national income. The aim of this study is to prove that ORSOLANILA can be considered a macroeconomic factor in terms of its development and results from the importance of the "A" (Altruism) sector in Indonesia. Therefore, this study will contribute to the development of theoretical knowledge for applying a calculation of national income of Islamic economics.

LITERATURE REVIEW

Social Organisation is an organization with the aim of meeting the social needs of the community to achieve relationships and interactions with others (Winardi, 2003). The other researcher also states that a social organization is a social forum that is clearly arranged to achieve certain goals (Dirdjosisworo, 1985).

Umar (2021) defines Non-profit organisations are organizations established with the aim of not seeking profit or are commonly referred to as non-profit organizations, if there is an excess in funding obtained

from the organization's efforts it will be reused for a series of further to realize the goals of the organization. One form of a social non-profit organisation in Indonesia is a philanthropic organisation.

From the understanding of these two terms, the name ORSOLANILA was formed as an abbreviation of social and non-profit organizations. Orsolanila is an organisation whose purpose is not to seek profit for personal or organisational interests (Widyati, Noor, & Satria, 2022). ORSOLANILA is the term used by one of Indonesian scholars which is Duamiry to describe social sector activities in his proposed model. ORSOLANILA often seeks to achieve these benefits for social or educational purposes and not for personal gain or own profits. According to PSAK No. 45, ORSOLANILA obtains resources from the contributions of members and other contributors who do not expect anything in return from the organization (Ikatan Akuntansi Indonesia, 2010)

In Islam, Allah SWT teaches to share with others, one of which is in Surah Al-Baqarah verse 177 which commands to share with others (Quran.com, 2022) (Suara Muhammadiyah, 2018). In Christians, giving is stated in the bible Acts 9:36 (Got Questions, 2022). There is the term "Daan" in Hinduism which is considered important because it is one of the dharmas (Chopra, 2016). Buddhists are also encouraged to share, the term "Dana" which means giving help without expecting anything in return, for example, "Sweat Dana" by becoming a cook or being a handyman in construction (Manitoba Buddhist Temple, 2009). In the book of Lun Yu XIII: 27 there is one teaching that is to practice love by sincerely giving (Lim, 2021).

The existence of social funds has practiced considered in the macroeconomic theoretical model adopted by Indonesia. In traditional economics, the basic macroeconomic model is $Y=C+I+G$, namely household sector demand in the form of consumer goods and services (C), business sector demand for investment goods (I), and government spending (G). National Income is the value of the final annual goods consumed or spent by the state and is an important economic indicator (Sukirno, 2012). In 1953 the United Nations issued "A System of National Accounts and Supporting Tables" to its member countries and continues to be improved according to economic developments today all countries use the calculation of national income concerning the System of National Accounts (SNA) (United Nations, 2009). The National Income calculation method has a basic model of $Y=C+I+G$ which is explained through the income and expenditure flow by having three factors, namely C, I, and G.

METHODS

This study uses a descriptive qualitative approach to explain and describe the phenomenon of the development of ORSOLANILA in Indonesia from the royal era until now (Creswell, 1998). Another aim of the study is to know how important the social sector is in macroeconomic calculations then the results are presented in written form. The qualitative approach has the character of using an inductive mindset from empirical things to rational things. The resulting theory is general and is the result of the author's interpretation of the data used.

This research is a type of library research called literature study which is done by reading, recording, and processing data sources

collected from various literature (Zed, 2008). A literature study is carried out by reading literary sources to obtain the necessary data with steps, such as reading all the information contained in the research and whether available information is in accordance with the background of the research problem. Then collect sources of study materials that are relevant to the problem in research. Next, quote the information in the reading, which can be input in the form of quoting (quoting directly), paraphrasing (using your own words), and writing down the results of the study. The latter concludes the results obtained and interprets the results obtained.

This paper uses secondary data sources obtained from written documents, journals, reports, books, and other works of literature. This study uses data on the collection and distribution of social funds in Indonesia, from ORSOLANILA institutions, and Masjid to individuals and their development from various sources and then processed and presented for research to achieve goals.

The descriptive qualitative research method was chosen to answer the problem statement of the development of ORSOLANILA in Indonesia and the importance of ORSOLANILA in Islamic Macroeconomic theory (Wetrz, et al., 2011) & (Bryant, 2017). This topic is still uncommon to research because most of it only discusses how to manage zakat. There are researches on ORSOLANILA with qualitative methods, which are Amar (2017), Efendi & Suhud (2018), and Asiyah, Nasir, & Ahsan (2019).

A comprehensive explanation of the steps in this research method is first, study literature. Researchers search for Sinta-indexed literature that is relevant to the research topic to understand theoretical concepts

The Role of the Social Sector in the Islamic Economic Model: Evidence from Indonesia and previous findings related to the research topic. The researcher obtained several Sinta-indexed journals as research references, such as *Al-Urban: Journal of Sharia Economics and Islamic Philanthropy*, *FALAH: Journal of Sharia Economics*, *SALAM: Journal of Syar'I Social and Culture*, and so forth.

Second, formulate a theoretical framework with a Forum Group Discussion (FGD) Concept. After studying the literature, the researcher formulates a theoretical framework that will become a conceptual foundation to help facilitate understanding of the context and interrelationships of variables so as to produce tentative hypotheses. Formulates a theoretical framework with an FGD concept in which there are two to four people who discuss to complete the research.

Third, looking for research data. Researchers collect the data needed to prove and support the hypothesis that has been made. The data in question can be in the form of the amount of social funds from both Islamic and non-Islamic institutions. Credible data sources that researchers obtain come from BAZNAS, Indonesian philanthropy, charitable aid foundations, the Amil Zakat Agency (BAZ), and others.

Fourth, summarize the data. From the research that has been carried out using various tools and data, it can be concluded that so far the research discussing the problem of ORSOLANILA has only been limited to how to manage, calculate, and connect ORSOLANILA with the economy. There is still no connection between the calculation of national income from the concept of Islamic macroeconomics.

RESULT AND DISCUSSION

The Practice of Social Finance during the Islamic Kingdom in Indonesia

The existence of ORSOLANILA activities is not new in Indonesia (Amar, 2017), donation (charity and almsgiving) activities in Indonesia have existed since ancient times. It can be seen from the existence of the Islamic Kingdom which has a different system for the use of social funds aimed at the welfare of its people. This proves that the abundant references and the variety of practices make an important contribution to the implementation of sharia principles in economic activities that cannot be separated from the role of the Kingdoms that have existed in the past in Indonesia's archipelago such as the Islamic Kingdom.

There were several forms of ORSOLANILA activities during the Islamic monarchy reign. First of all, the "*Sultan Ground*" in the Kingdom of Yogyakarta, compensation, and profit-sharing in the Kingdom of Aceh, endowments, and gifts in the Kingdom of Palembang, the practice of barns in Minangkabau and *waqf*, grants and *ta'awun* in the Kingdom of North Sumatra. This application of social funds can be used as historical science and Islamic economics science which can enrich and sharpen our perspectives (Syarifuddin & Sakti, 2020).

The Kingdom of Yogyakarta, founded in 1775 CE, is the Islamic Kingdom controlled by the Sultan as the ruler and head of the region. There is the term "Sultan Ground" which island owned by the sultan which is considered capable of replacing the concept of land *waqf*

because the system is that the palace permits the community to use the land in the fields of trade, education, health, and other interests on condition that it does not violate the rules stipulated in the contract (*kekancingan*) and handed it back if the palace needed the land. One example of a *kekancingan* model is the campus of Gadjah Mada University (UGM) and Adi Sucipto Airport.

Meanwhile, in Aceh, there is a Kingdom led by Sheikh Abbas Kutakarang. Sheikh Abbas guarantees the welfare of the people and the sovereignty of the country by providing basic needs in the form of compensation and management of profit sharing. Management is carried out by official royal institutions which are called “*Balai Baitul Maal and Balai Furdah*”. *Balai Baitul Maal* is in charge of managing sources of social funds, such as zakat, alms, *waqf*, *jizyah* (protection tax levied for non-Muslims), *kharaj* (product tax collected for non-Muslims), and *'ushr* (customs for business profits) (Hasjmy, 1983).

In 1873 CE when Aceh fought the Dutch, Aceh citizens helped the battle by providing funds to the Kingdom and the *sabilillah* war troops called *Bulueng* and *Seunurong*. To cover the shortage of war funds, Sheikh Abbas Kutakarang sold valuables from the Kingdom of Aceh and the proceeds were distributed to the Baitul Maal to be distributed to war victims (widows, orphans, and others). Moreover, there were other social fund practices during the Kingdom of Aceh, including zakat, infaq, alms, endowments, gifts, grants, *qards*, and takaful which could be imitated in the future in regulating the economy and finances of a country (Syarifuddin & Sakti, 2020).

In the 17th century, there was another Islamic Kingdom in Indonesia that had implemented Islamic social finance activities which

is the Kingdom of Palembang. First, there is the maintenance of *waqf* property by a *penghulu*, a person who is appointed by the ruler, and the proceeds are used for the maintenance of the mosque and compensation for the poor. Second, the formation of the *Simbur Cahaya Law* and the *Palembang Charter* which contains the concept of social finance (debts, zakat, gifts, alms, and endowments). In Chapter IV Articles 10-11 of the *Simbur Cahaya Law*, it is stated that disadvantaged people may ask for zakat fitrah from rich people, and those who want to fulfill their obligation to pay zakat can be distributed to religious management institutions at the hamlet level (*khatib*). Last but not least, there is the practice of exchanging gifts between residents and the sultan, where residents are required to go to the capital city (*milir sebo*) to give tribute and then the sultan responds with *rubo-rubo* (gifts) to residents.

In the Kingdom of Minangkabau, social finance focused on agriculture. There was a “*gadang*” house that is equipped with a *rangkiang* or barn as storage of rice and it functions for the management of agricultural products that are intended for the community in times of difficulty or emergency. This practice is a kind of *ta'awun* (helping each other) practice that is carried out in a village community where village institutions collect agricultural products from residents which are then distributed to people in need.

Other regions in Indonesia, North Sumatra Province which has three kingdoms (the Kingdom of *Deli Malay*, Kingdom of *Serdang Malay*, and the Kingdom of *Langkat Malay*) also implemented ORSOLANILA activities. In the Kingdom of Deli Malay, there are royal activities in *waqf*, grants, *ta'awun* in the interests of education,

Islamic da'wah, the establishment of orphanages, and the establishment of a grand mosque as a place of worship for Muslims. Another form of social finance practice that is inherent in the Malay people is the nature of cooperation and based on deliberation and consensus in every activity of kinship organisations, religious, social (festival or wedding parties), economics (*arisan*, cooperatives, savings loans, buying and selling) (Syarifuddin & Sakti, 2020).

Meanwhile, the Kingdom of Serdang Malay carried out the practice of Islamic social finance called the sultan's grant. During the leadership of Sultan Sulaiman Shariful Alamshah, the sultan's grants were distributed to the people, especially in education and health. Furthermore, Sultan Sulaiman also provided working capital to contract laborers from the island of Java to manage the paddy fields, and then when the harvest season arrives, the contract laborers will pay half of the capital assistance provided. There was the provision of grants, the Sultan donated a portion of the farming income to the people of *Serdang* in the form of for the benefit of public services for the *Serdang* society with the establishment of hospitals, schools, and banks.

The third kingdom on North Sumatra is Malay *Langkat* conducted ORSOLANILA's activities on zakat, alms, and grant activities from the policy of the Sultan of Langkat which issued zakat or alms through gathering people at the mosque or the palace on 27 Ramadan every year in the form of cash assistance of 25 *guldens*, 30 kg of rice, and oil lamps for lighting purposes.

All of the cases of ORSOLANILA activities in Indonesia since the days of the Islamic Kingdom agree with this research goal as these

shreds of evidence show that social funds have an important role and should therefore be taken into account in the economy of a country. Even so, ORSOLANILA's activities do not stop at historical aspects. Furthermore, we will see how the development of ORSOLANILA in the current condition and during the Covid-19 pandemic.

Current Social Finance Practices in Indonesia

The existence of ORSOLANILA will continue to grow from time to time which can be seen from the practice from the kingdom era to the present which also plays a role in driving the economy. Social finance activities by ORSOLANILA both by government and non-government institutions still exist and they do not vanish along with the royal system which disappears over time. This is due to the recommendation to share material with others, who have a lack of wealth. This recommendation is found in various beliefs held by the Indonesian people.

Indonesia has a majority Muslim community, which is 87.2% (World Population Review, 2021), so the circulation of social funds is dominated by Islamic social funds such as Zakat, Infaq, Alms, and *Waqf* (ZISWAF). Therefore, the activities of sharing and social funds in Indonesia continue to this day. Here are some of the ORSOLANILA that we used as a reference that we managed to identify:

Table 1. List of ORSOLANILA Institutions

No	Description	Total Institution
1	ORSOLANILA Islam (ZIS* and grant)	13
2	ORSOLANILA Non-Islam (Donation)	3
	Total ORSOLANILA	16

*zakat, infak, sedekah

Source: (BAZNAS, 2021)

Researchers managed to find data on social fund collections from 16 formal ORSOLANILA in Indonesia that are divided into Islamic and non-Islamic ORSOLANILA in 2019 and 2020. Furthermore, there were non-formal ORSOLANILA social fund collections from several sources. The amount of funds collected by ORSOLANILA which are the object of our research is as follows

Table 2. Data of Social Fund Collection in 2019-2020

ORSOLANILA	2019 (in IDR)	2020 (in IDR)
BAZNAS	289.917.911.003	380.367.179.587
BSM Ummat	143.286.000.000	151.700.000.000
Dewan Dakwah	33.591.601.041	30.419.642.817
Inisiatif Zakat Indonesia	79.330.108.770	25.374.391.723
LAZISMU	21.504.696.130	29.831.490.816
LAZISNU	515.485.705.611	781.740.400.439
Lembaga Manajemen Infaq	142.259.260.016	155.263.453.130

ORSOLANILA	2019 (in IDR)	2020 (in IDR)
Rumah Zakat	265.357.937.879	269.012.961.946
Save The Children	40.670.304.720	42.578.518.565
Yayasan Kesejahteraan Madani	45.537.386.576	55.891.769.385
Yayasan Rumah Yatim Arrahmah	169.223.849.956	147.904.590.379
Yatim Mandiri	97.458.269.758	113.018.508.474
Yayasan Baitul Maal BRI	135.818.963.962	143.105.551.567
Yayasan Tahija	26.592.000.000	23.105.000.000
Yayasan Pundi Amal Peduli Kasih	9.397.131.199	25.242.098.597
Yayasan Griya Yatim Dhuafa	37.747.586.657	37.747.586.657
Total	2.053.178.713.278	2.412.303.144.082
Non-Formal ORSOLANILA	58.286.927.636.780	61.258.712.487.476
Total Formal dan Non-Formal ORSOLANILA	60.240.106.386.058	63.571.015.631.558

*zakat, infak, sedekah

Source: (BAZNAS, 2021), (LAZNAS BSM, 2021), (LAZNAS Dewan Da`wah, 2021), (Yayasan Inisiatif Zakat Indonesia, 2020), (LAZISMU, 2019), (NU Care-LAZISNU, 2021), (Yayasan Lembaga Manajemen Infaq, 2021), (Yayasan Rumah Zakat Indonesia, 2020), (Save the Children Indonesia, 2021), (YAKESMA, 2020), (Rumah Yatim, 2021), (Yatim Mandiri, 2021), (YBM BRI, 2021), (Yayasan Tahija, 2020), (Yayasan Pundi Amal Peduli Kasih, 2020), (Griya Yatim & Dhuafa, 2020)

Table 2 depicts the amount of social fundraising from 16 formal ORSOLANILA which are legal entities and from more than 1,000 ORSOLANILA which we categorize as Non-Formal ORSOLANILA including Masjid, Islamic non-OPZ institutions and individuals in 2019 and 2020. Data related to the circulation of social funds have not been captured entirely in this study. Researchers believe there are still many social activities that have not been recorded in detail. So, this picture is only a small part of the generosity of the Indonesian people to be proud of.

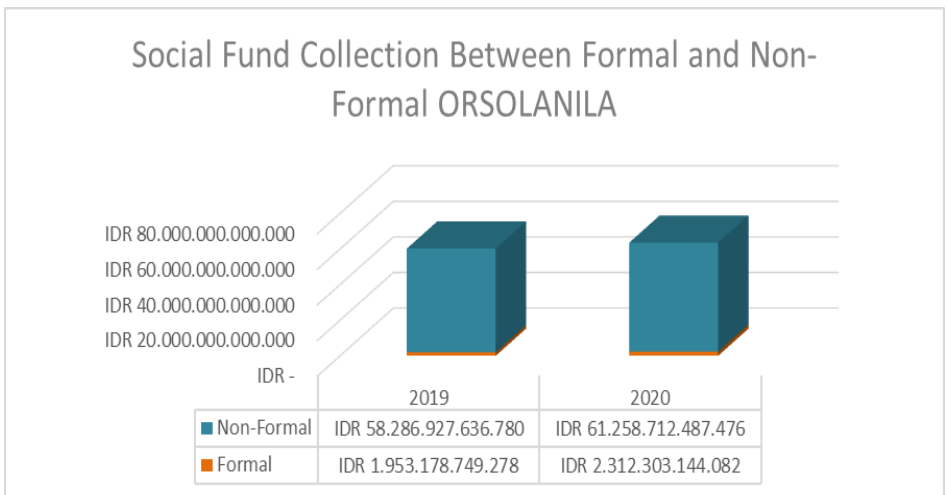


Figure 1. Data Comparison of Social Fund Collection between Formal and Non-Formal ORSOLANILA in 2019-2020

Source: (BAZNAS, 2021)

Figure 1 illustrates that the social fundraising by formal ORSOLANILA have risen from 2019 to 2020 by IDR 359,124,394,804 or increased by 16% from 2019 to 2020. Moreover, non-formal ORSOLANILA increased by IDR 2,971,784,850,696 or increased by

5% from 2019 to 2020 in the same period even though this figure did not include all social funds in Indonesia.

In addition to the fundraising data, there are social funds reported in the form of the number of beneficiaries of Baitul Maal Hidayatullah (BMH). In 2020, it distributed ZIS to 1,413,133 people/beneficiaries (Baitul Maal Hidayatullah, 2020). Another ORSOLANIA is Habitat Indonesia which helped repair houses for 2,098 families and provided assistance for 6,335 families affected by the disaster (Habitat Indonesia, 2020). The other ORSOLANILA is Wahana Visi Indonesia which provided a total of 216,670 people for disaster response, clean water, children's forums. health and education in (Wahana Visi Indonesia, 2019). Moreover, in 2022, the Dompot Dhuafa distribute to 2,9 million beneficiaries.

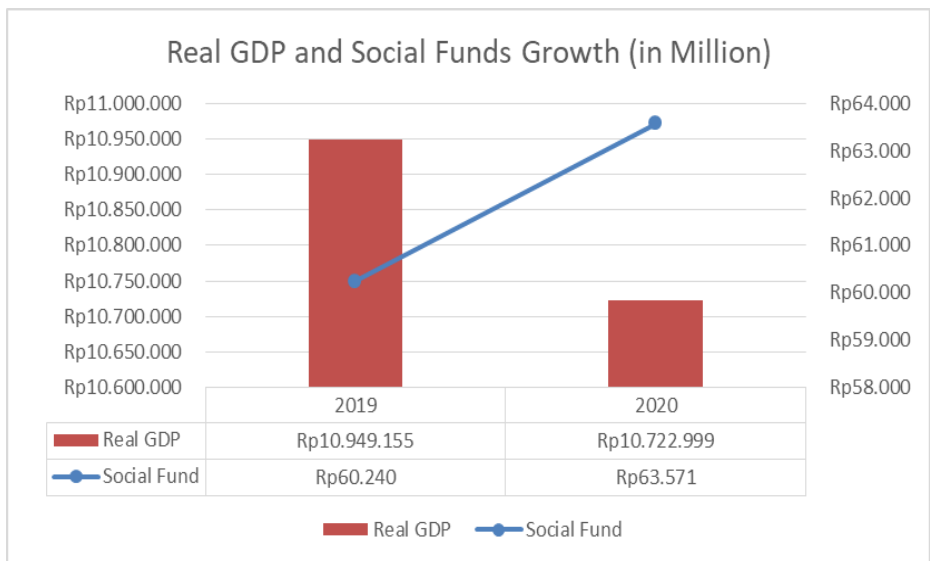


Figure 3. Data Comparison between Social Funds and Indonesian GDP in 2019-2020

Source: (BAZNAS, 2021) and (Badan Pusat Statistik, 2021)

Data Comparison between Social Fund and Real GDP in 2019-2020 show that have different trends. Social funds increased from 2019 to 2020 by IDR 3,330,909,245,500 while GDP dropped in the same period by IDR 226,156,400,000,000. Moreover, it can be concluded that during a pandemic, awareness of community sharing is getting higher so it can be concluded that this social fund has a big role in the economy, especially in Indonesia.

Government attention to the social sector is also still low. This is evidenced by the percentage allocation of APBN funds for the social protection sector in 2019-2020 which only ranges from 8.16% - 8.91% or only around IDR 200,801,000,000,000 – IDR 226,416,500,000,000 (Badan Pusat Statistik, 2023). The number of social funds is almost close to the number of APBN allocations for the social protection sector. Therefore, social funds have an important role in dealing with social sector problems.

In addition, the high acceptance of social funds in Indonesia is due to the teachings of the five religions in Indonesia (Islam, Christianity, Hinduism, Buddhism and Confucianism) to share with others. Despite, the collection, management and distribution of financial technology social funds is also a major factor in the increasing amount of funds collected in Indonesia. The effectiveness provided makes it easier for people to channel their funds. The distribution process can also be wider and guaranteed transparency. BAZNAS issued several policy platforms to collect zakat, infaq, and shadaqah funds. First, internal policies, in the form of using websites or applications. BAZNAS, for example, provides a zakat payment page on its website (<https://baznas.go.id/bayarzakat>) as well as the Muzaki

Corner application. Second, external policies, are policies provided by OPZ partners to raise ZIS funds (Jamaludin & Aminah, 2021).

ORSOLANILA's Development in the Covid-19 Pandemic

It is obvious that the development of ORSOLANILA since the days of the kingdom until now proves the existence of ORSOLANILA and it still plays a role in the community's economy, which means that ORSOLANILA will continue to exist.

As a country with the largest Muslim population in the world, Muslims in Indonesia play a major role through the ORSOLANILA activities in the development of the economy and Islamic social finance, especially during the Covid-19 pandemic (Hadiyan, Hazman, Masron, & Ibrahim, 2021). Its role can overcome the shocks of economic conditions that occur in society due to pandemics. Muslims with their social finance contribute to the recovery of economic shocks. This is also reinforced by (Iskandar, Possumah, & Aqbar, 2020) findings which provide six solutions for social fund contributions during the pandemic.

First, the distribution of direct cash assistance from zakat, infaq, and alms funds originates from the ZIS fund collection unit and the community which is prioritized for the poor affected by the Covid-19 pandemic. For this reason, a campaign called the Solidarity Fund movement is needed to maximize the collection and distribution of social funds.

Second, the form of strengthening cash *waqf* because it is considered a major role in infrastructure development such as public facilities and economic empowerment of people affected by Covid-19. Another proposed solution is the provision of superior business capital

assistance during a crisis that is intended for Micro, Small, and Medium Enterprises (MSMEs) so that it can provide additional stimulation for relaxation of Islamic banking and restructuring of sharia credit payments in the next few months with strengthened assistance so that they can be accounted for.

The next idea to tackle the negative impact of pandemics is a *Qardhul Hasan* loan, which means a loan that does not take any benefits but is still emphasized in repayment in the Islamic financial system (Sari, 2015) The fifth solution, moreover, is that some of the funds collected from zakat collecting by organisational units can be channelled to help strengthen MSME businesses that are threatened with bankruptcy due to the economic downturn during the Covid-19 pandemic, which is included in the *asnaf* (zakat recipients) group.

Last but not least, the development of Islamic financial technology in the direct cash assistance program (zakat, infaq, sadaqah, and *waqf*) is expected to help the deteriorating economic conditions recover.

Furthermore, the use of *waqf* assets to develop infrastructure and education also helps the country's economy. *Waqf* Councils in Egypt, Kuwait, Malaysia, and Indonesia stated that the application of *waqf* has important positive results in improving the quality of life of the people. Along with the development of technology and globalization, the online *waqf* application is expected to be able to develop *waqf* in general in the future by optimizing the potential of *waqf* (Faturrohman, Ar Rasyid, Rahadi, Darmansyah, & Afgani, 2020).

Another study also discusses how ORSOLANILA plays a role during the pandemic. The Covid-19 has brought an economic

downturn. However, the data show that 99.2% of *mustahik* in Indonesia continue to distribute *zakat fitrah* and *zakat maal* through institutions and mosques (Napitupulu, Lubis, & Sapna, 2021).

In addition, *zakat* is an option to help people affected by the pandemic and is even supported by the Indonesian Ulema Council (MUI) which allows *zakat* funds to be distributed through three sectors, which are health emergencies (purchase of PPE, the establishment of isolation rooms, spraying disinfectants, providing education to the public), social economy (food assistance, cash for work, *zakat fitrah*, BMT, laid-off employees, labourers) and the sustainability sector of the existing program with the total distribution of funds for the three sectors reaching IDR 7,578,461,063 (Amanda, et al., 2021)

One of ORSOLANILA's roles in Indonesia during the pandemic is can be seen in the Bojonegoro. According to data, LAZISMU Bojonegoro in 2019 before the pandemic, was able to collect Islamic social funds (*zakat*, *infaq*, and other religious social funds) reaching IDR 2,398,136,051 and distributing IDR 2,262,951,251. During the pandemic in 2020 in which almost all economic activities dropped, LAZISMU Bojonegoro experienced an increase in collecting social funds which were IDR 3,118,872,270 and distribution of IDR 2,830,865,088. The distribution in these two years was not much different to the five pillars (Education, Health, Da'wah, Economics and Humane Social), but there were innovations in 2020 which focus on helping communities affected by the pandemic, with additional food security programs and capital assistance for Micro, Small and Medium Enterprises and Medium (MSME) (Alawy & Zaki, 2021).

Research conducted by (Rahayu, Harto, & Bahri, 2021) states that there is a importantt effect between inflation, the money supply, and gold price on zakat collections during the COVID-19 pandemic. In addition, for six months in the first semester of 2020 inflation experienced a downward trend caused by a decrease in demand.

With ORSOLANILA, people who have excess funds can be helped to be able to distribute them to those in need. Without ORSOLANILA, people would be confused about where and how to give their funds in charity. The magnitude of ORSOLANILA's role in helping improve the Indonesian economy during the pandemic is proof that there is important between ORSOLANILA and the Islamic economic model.

The Important of ORSOLANILA's Role in Islamic Macroeconomic Models

The existences of ORSOLANILA have existed since the kingdom age. At that time, each region in Indonesia had its terms in managing social funds which had the same goal, like the welfare of the community. There was *waqf* whose benefits were still being felt today, exemplifying UGM and Yogyakarta Adi Sucipto Airport. This confirms that ORSOLANILA have played an important role from the past until now.

ORSOLANILA are not history because until now their existence have been developing. This can be evidenced by the data collected and presented above that are data of social fundraising in the last two years in Indonesia. When the research was carried out, the data for 2021 had not been found on an annual basis because the available data were still in the form of monthly so they are not included.

From **Table 2**, it is clear that the total collections of social funds through formal institutions in 2019 and 2020 were IDR 1,953,178,749,278 and IDR 2,312,303,144,082. The other data show that non-formal social fund collections in the same period amounted to IDR 58,286,927,636,780 and IDR 61,258,712,487,476 (BAZNAS, 2021). In 2019 and 2020 the amount of social funds collected among all ORSOLANILA in Indonesia reached IDR 60,240,106,386,058 and IDR 63,571,015,631,558. This number does not even cover the entirety as there are people who channel social funds directly as well as limitations in conducting surveys and collecting data. A lot of funds that have been collected because of ORSOLANILA's role can ease the burden on the government in its efforts to eradicate poverty and reduce the level of action in Indonesia. Therefore, the important of ORSOLANILA in the Islamic economic model can be seen.

ORSOLANILA's role can also be seen from the estimated assistance that can target millions of Indonesian people so they can be free from the ropes of poverty. Data showing that ORSOLANILA was able to raise funds amounting to IDR 60,240,106,386,058 and IDR 63,571,015,631,558 is also supported by data that the value of the poverty line per 2022 in Indonesia is IDR 535,547/month (Badan Pusat Statistik, 2023). The calculation results in the conclusion that there are around 9,373,610 – 9,891,913 million people who can be free from the poverty line because of assistance from ORSOLANILA. The important of ORSOLANILA in the Islamic economic model can be seen again.

The involvement of the social sector in the Indonesia economy should be included in macroeconomic calculations as proposed by Dumairy with Islamic macroeconomic thinking that is $Y = "C" + "I" +$

“G” + “A”, with the “A” is social expenditure represented by ORSOLANILA activities. This factor in Indonesia includes Islamic social funds (ZISWAF) and Non-Islamic social funds (donations, grants, and other forms of fundraising for social dan religious needs) (Dumairy, 2019).

The findings in this study provide strong reasons to support Dumairy's Islamic Macroeconomics Concept which involves the social sector. First of all, the existence of ORSOLANILA activities have constituted a social sector since the royal era until nowadays and have developed in terms of their number. Moreover, the number of their social fundraising also has increased gradually.

Second, the ORSOLANILA activities through the social fund can increase and contribute to the value of the country's GDP (Purwanti, 2020) & (Muttaqin & Safitri, 2021). The findings from various studies related to the collections of ORSOLANILA social funds, during the pandemic, said that the economic downturn did not prevent Muslims and the Indonesian people and society from distributing social funds to help others. This finding strengthens Dumairy's thinking regarding Islamic macroeconomic theory on measuring national income

From the data that has been collected, it is evident that the social sector in the Islamic economic model has important for the macroeconomic calculation model put forward by Dumairy with Islamic macroeconomic thinking with "A" as social expenditure which is highly represented by ORSOLANILA activities.

The presence of Dumairy's thoughts on Islamic macroeconomic theory in measuring national income correlates with the many ORSOLANILA practices that have existed since ancient times. The

important role of social funds in helping to increase the country's economic growth in ancient times is proof that the social sector is able to play a role in solving complex problems of the people.

The presence of this research is a novelty considering that no previous research has examined the impact of Islamic institutions and non-profit institutions on Indonesia's economic growth. So far, research that discusses the problem of ORSOLANILA has only been limited to how to manage, calculate and link ORSOLANILA with the economy. There is still no connection with the calculation of national income from the concept of Islamic macroeconomics. The pandemic period can be proof that ORSOLANILA's role is very large for Indonesia's macro-economic growth so that it further strengthens the theory put forward by Dumairy that social funds/ORSOLANILA have an important role in the country's economy so that it can be used as an important factor in calculating national income.

CONCLUSION

The existence of ORSOLANILA cannot be underestimated because their presence from the royal era until nowadays is still alive and they do not vanish yet flourish. Research conducted using a qualitative approach to literature study methods with secondary data resulted in the conclusion that ORSOLANILA and their social fundraising have increased even during the covid-19 pandemic. When economic activity weakens, the number of social funds increases. This finding strengthens Dumairy's proposed theory about the Islamic economic model. From the data on ORSOLANILA's role in the

Indonesian economy, it is evident that it is important for Islamic macroeconomics.

This research, however, is still far from perfect as data of the circulation of social funds have not been captured entirely. This is due to time constraints and the absence of several ORSOLANILA annual reports. The imperfection of the data that the researcher has not yet been able to obtain is an appropriate opportunity for future researchers to use this research as a reference or research model on the role of non-profit institutions in the welfare of society in achieving the SDGs goals both in terms of reducing poverty and unemployment rates. Excellence in this study can also be a basis for future researchers to be able to make references in research in various countries that have not implemented social giving variables.

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