



Impact of Covid-19 on Routine Activities at the Sholahuddin Mosque University of Palangka Raya, Indonesia

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Abstract

The impact of COVID-19 pandemic been felt Muslims, especially mosque administrators who manage places of worship. PSBB in the city Palangka Raya has restricted many activities, one which is Friday prayers in congregation at the mosque. The result of an agreement said that Friday prayers in congregation were replaced with noon prayers at home. This condition makes the financial income the mosque to be reduced and experience financial depletion. The purpose study was to see the impact of covid-19 on the decline in financial income of the mosque at the Sholahuddin campus, as well as how the management efforts to overcome the operational costs of the mosque. The research method is descriptive analysis phenomenological approach. Data collection done by interviewing. The data collection technique used purposive sampling. The results obtained of eliminating routine mosque program were reduction in decline mosques, reduction takmir mosque, and delay in the physical construction mosque.

Keywords: *impact of the covid-19 pandemic, routine activities, saladin campus mosque.*

Paper type: *Research paper*

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INTRODUCTION

Large-Scale Social Restriction (PSBB) policy as a step to reduce or break the chain of spread of Covid-19 (Nasruddin, 2020). The implementation of Large-Scale Social Restrictions by the government in an effort to overcome the spread of the impact of COVID-19 to the community by limiting activities in mosques and allowing activities in the market to continue in fact responded by the community differently (Jaya, 2022). One of them the impact of the government's limited activity restrictions during the COVID-19 pandemic was the mosque shalahuddin university Palangka Raya, because this mosque is one of the government-owned ones built by the local community, so there are two communities that carry out worship activities, namely the academic community and the general public. Based on mosques are not only as a place of ritual worship, but a mosque must be interpreted in various dimensions of life (Muhammad Jahwir, 2019). Letter of mutual agreement between the Indonesian Mosque Council (DMI), Ministry of Religion, MUI, NU Management, and Regional Leadership of Muhammadiyah City of Palangka Raya number 017 / DP-K / MUI-PR / IV / 2020 point 14 saying that "requested to the mosque administrator / Mushalla in the whole city of Palangka Raya immediately made a banner announcing that the mosque did not hold Friday prayers in congregation and tarawih prayers in congregation as well as information on other congregational activities ". This decree is a guideline for mosque officials in determining attitudes towards the implementation of Friday prayers, and even the tarawih prayers during the fasting month yesterday also need special attention (Johari et al. 2013). This attention needs to be determined and agreed upon by the mosque management together with its staff to determine the attitude whether removed or carried out using the Covid protocol in circulation (Suratkon, Chan, and Tuan Ab Rahman 2014).

Previously, the MUI of Palangka Raya had also issued an appeal number: 010 / pd-mui / pr / iii / 2020 about the 19th contagious disease which stated to replace Friday prayers in congregation in the mosque to pray dhuhur in their homes. However, there are still a number of mosques in Palangka Raya that perform Friday prayers by following the health protocol, which calls for places of worship to provide hand washing with soap (handsanitaizer), Jamaahs should

bring their own prayer mats from home, worshipers wear standard masks, the mosque rolled up the carpet, arranged distance or prayer shafts, the mosque provided a thermometer (check body temperature), the formation of the Rapid Reaction Post, the mosque provided a routine cleaning of the floor with disinfectant, worshipers did not bring children under the age of 10 years, and the mosque provided an appeal / brochure / pamphlet covid protocol (van der Walt, Potgieter, and Wolhuter 2010).

The ideal mosque management has well-ordered financial management (Hasbi and Mamat 2020). Financial management is reviewed from the preparation of financial reports, types of financial reports made, media for publication of financial reports, mosque-owned bank accounts, types of sources of receipt of mosque funds and mosque financial report audits (Rini 2019). Apart from the aspect of orderly and transparent financial management, also from the formation of human resources for managing the mosque in making activity programs, all activities carried out received specific training related to how to deal with problems in managing mosques, the role of mosque youth and the management of existing resources (Mannuhung and Tenrigau, 2018) and (Khafi, 2018). Mosque Institution is a form of non-profit organization in the field of religion, in accordance with the Statement of Financial Accounting Standards 45 of 2011 on non-profit organizations, that non-profit organizations must also be entitled to make financial reports and report to users of financial statements (Schieder and Presterudstuen 2014). For that the mosque institution must make an accountable financial report and report it to pilgrims (Andarsari 2017). Anon's research conducted in 2014 was conducted on 4,000 respondents across the state of Perak with a total of 2,337 people (58.42 percent) responding to the questionnaire (Siregar 2018). The results showed that almost 75 percent of respondents agreed that mosque funds should be extended to activities that could increase mosque income and cause a positive impact on the community (Anon 2014).

Research Qomar, et al. Conducted the financial statements of the At-taqwa Mosque with the reconstruction of the financial statements of zakat, infaq / alms, so that it can be seen how the financial statements of the At-Taqwa Tempurejo Mosque were recorded and introduced zakat, infaq / alms financial reports. namely

PSAK 109 for Takmir or mosque management (Qomar, Yulinartati, and Nastiti 2019). Transparency and accountability in zakat, infaq / alms / alms financial reports are analyzed based on PSAK 109 which consists of five components of financial statements, namely statements of financial position, changes in fund statements, managed assets, cash flow statements, and financial statements.

Rizky's research related to demands for accountability and transparency in the public sector as well as the importance of financial statements prepared by non-profit organizations, then in-depth discussion of financial statements that refer to SFAS No. 45 needs to be analyzed in more depth. The object of this research is the Al Falah Mosque Foundation in Surabaya. The purpose of this study is to determine the preparation, form and content of financial statements at the foundation by referring to the provisions of PSAK No. 45. The results of the study show that: (1) the Foundation does not yet have guidelines on the organizational structure that separates the division of authority and responsibility. (2) Financial statements have been prepared in accordance with PSAK No. 45, but there are some accounts that have not been presented in accordance with PSAK No. 45 namely the classification of net assets. (3) Recognition of loss from receivables is recognized directly (Rizky 2016)

The research of Tenri Jaya, et al related to the influence of the corona virus disease Covid-19 outbreak on the implementation of worship rituals at mosques in Islamic communities in Luwu Raya. The purpose of this study was to determine the perception of the Islamic community in Luwu Raya regarding the prohibition of praying in congregation at the mosque during the pandemic, as well as knowing the impact of the government's prohibition on the Islamic community in Luwu Raya regarding the prohibition of worship in the mosque. The method used is the online site literature method, interviews using social media with quantitative data analysis. The results of the study were the influence of the government's ban due to the corona virus pandemic case which caused mosques in Lawu Regency to be temporarily closed by the public.

Research from Imamul Arifin, et al studied the impact of the Covid-19 pandemic on Friday prayers in urban communities in Jombang and Sidoarjo. The purpose of this study was to determine the impact of the Corona virus on congregational Friday prayers at the mosque. The method used is qualitative. The objects in this study were urban residents in Sidoarjo and Jombang districts. The

results of the research in this study are Friday prayers at the mosque are still carried out in congregation, however, the implementation of Friday prayers is carried out by complying with regulations in accordance with health protocols.

Based on previous research, it was obtained an illustration that the financial statements of the mosque on average refer to PSAK No. 45 as a non-profit organization. However, not yet fully referring to the mosque PSAK standards, because being a mosque caretaker is not the main, only limited to community service. So that optimal management is also difficult to obtain in the financial management of mosques that can meet PSAK No.45 standards. The connection with the author's research is that the findings above have not yet discussed the impact of the mosque's financial income during a pandemic or outbreak (Hasbi and Mamat 2020). So, the authors see the need for this research so that it can be a reference when there is an outbreak in the future.

The management of mosques during the pandemic has its own differences (Aryati, 2022). This condition is a potential distribution and transmission of covid-19 (Nasution, (2020). In previous research, it was mentioned that the management of mosques during the pandemic period (Nasution 2020). The management includes: first, physical management which consists of managing, building and maintaining the mosque's physical, maintaining mosque cleanliness, managing mosque facilities (Muhammad et al. 2020). Second, functional management which includes the function of the mosque as a place of preaching, a place for education, and a place for socialization and information about preventing the spread of Covid-19 (Tian et al. 2020). The infaq donation model also needs innovation, one of which is to use financial technology so that mosques still have income, the difference is that this financial technology model is more dominant in the non-cash infaq process (Wisandiko and Indarwati 2020). Another effort to keep the mosque having an income was carried out by carrying out Friday prayers into two waves so that there would be no congregation congestion like on Fridays outside of the pandemic period (Mahmuddin, Akbar, and Iskandar 2020).

So mosques have an important role in economic and social empowerment during the Covid-19 pandemic (Wasi'atul Ilmi, 2020), so that many mosque administrators have made various ways so that worship activities and operational

needs of the mosque remain fulfilled (Ilmi and Amin Alhakim 2020). From these studies, no one has discussed specifically the impact of the Covid-19 pandemic on routine campus mosque activities, so the authors are interested to see if this impact also occurs on the Campus mosque which is actually under the auspices of the University of Palangka Raya, if it does occur then what are the forms of impact that occur and how do the campus mosque administrators deal with these conditions.

METHODS

In this study the authors used a qualitative research type with a case study approach (Sugiyono 2014). With this method, it will be obtained what causes the problem, as well as how to solve the problems that occur. This type of research is descriptive-analytic, which is a type of research that draws objectively real conditions by conducting in-depth analysis (Lexy J. Moleong 2019). Descriptive research that is built is not only limited to trying to reveal a problem, state or event as it is or is simply expressing facts and providing an objective picture of the actual state of the object under study but far from being able to explore the conditions that occur in more detail. The technique of collecting data through observation, interviews and documentation studies were collected through purposive sampling technique of 5 mosque administrators, so that in order to obtain data objectively the data wetness checking technique was carried out through Triangulation of Sources, Techniques and Time to determine the wetness of the data obtained.

RESULTS AND DISCUSSION

Based on the results of interviews conducted with Sholahuddin UPR campus mosque managers, it was found that the impact of the co-19 epidemic on the financial revenues of the Sholahuddin UPR campus mosque was as follows:

Decreased Income

The impact of the covid-19 pandemic experienced by the management of the UPR campus Sholahudiin mosque was the reduction in mosque financial income. This is influenced by the recommended Friday prayers at home at the time Large Scale Social Restrictions that were imposed in the city of Palangka Raya on 11-24 May 2020. In addition, the existence of the MUI fatwa of the city of Palangka Raya as outlined in a joint agreement appealed to Muslims to hold Friday prayers' or to

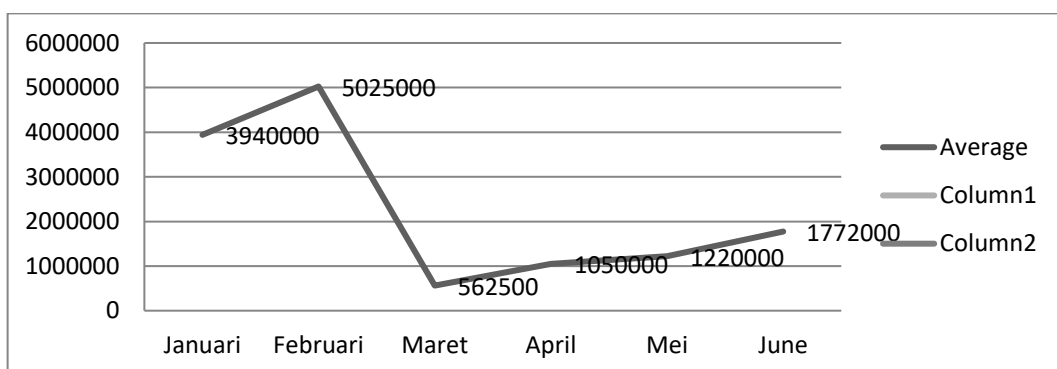
be replaced with noon prayers in their homes. The existence of the above rules makes mosque income less than usual income.

Before the existence of this regulation, according to UPR Dr. Sholahuddin Campus mosque daily chairman. Eko Riadi, said that "before the co-19 pandemic outbreak and the implementation of the rules along with the MUI fatwa on the income of the Sholahuddin UPR campus mosque ranged from 4-6 million rupiahs per week". The income was obtained from the infaq on Friday prayers, also from the infaq mosque charity box provided at the door of the mosque and toilet. But during this pandemic outbreak the mosque's income was reduced drastically to 500,000 rupiah and even once 400,000 rupiah per week. Apart from the congregational infaq, prior to the Covid-19 pandemic, the campus mosque had received a facility and infrastructure assistance fund from the Provincial Government of 50 million Rupiah and had been used for the physical construction of the mosque. Other assistance also came from Palangka Raya University, but during this pandemic period this assistance had not been realized.

This condition resulted in routine activities being eliminated due to the lack of mosque balance (Jannah, 2016). The condition of the balance of the Sholahuddin UPR campus mosque can be illustrated through the diagram below:

Diagram 1.

Average Infaq Income for Friday Mosque of Sholahuddin Campus UPR



Based on the diagram above, it seems clear that during the Covid-19 outbreak the Sholahuddin UPR campus mosque experienced a significant income decline. It is clear from the average amount of Infaq obtained each month. Based on the above

chart the highest income of the Sholahuddin UPR campus mosque is in February amounting to Rp. 5,025,000,- this is because it has not yet entered the Covid-19 Pandemic period. While the lowest amount of income occurred in March amounting to Rp. 562,500, - this is due to social restrictions and joint decree due to the covid-19 outbreak.

Termination of Routine Activities

As a result of reduced mosque financial income affects the routine activities carried out (Astarani, 2016). The effect of this influence is in the form of activity termination and delay. Routine activities that are stopped are routine yasinan on Friday, nights, morning Fajr, and wirid routinely Saturday night. The activity that was postponed was the physical construction of the mosque. Haji Syamsuri Yusup as the organizer and supervisor of the worship sector said that "the cessation of this activity was temporary, until conditions returned to normal again through an official circular from the MUI". He as well as the daily administrator of the Sholahuddin UPR campus mosque as well as the MUI secretary of Palangkaraya City emphasized that as Muslims today are faced with two choices, first on the basis of a MUI circular letter on the Palangka Raya City, Muslims are allowed to perform Rawatib prayers (5 time) at home, and the two Muslims are also not forbidden to pray 5 times in the mosque. The second choice, of course, must follow the Covid-19 protocol standard set by the MUI and the Government. He also supports the government's efforts in implementing the covid-19 protocol standard in order to break the corona virus prevention.

According to Yurkani, the covid-19 protocol applied at the Sholahuddin Campus Mosque, according to Yurkani, as a mosque daily and cleric said that "the campus mosque is cleaned 3 times a day through vacuum" so that the mosque is sterile from bacteria attached to the mosque floor. In addition, Mr. Istadianto as a member of the congregation who worked in the Central Kalimantan Regional Police for Education and Training also said that "at the Sholahuddin Campus Mosque UPR placed a handwashing area using a hand wash in front of the mosque's door and ablution place, requiring worshipers to wear masks and bring prayer mats themselves, for pilgrims who are sick are required to pray at home".

Another form of covid-19 protocol implemented in this mosque according to Musthafa is that "before entering the mosque, worshipers are checked for their body

temperature using a Thermo Gun so that action can be taken if the congregation is in a feverish condition or exceeds the specified temperature. The form of action taken by the management will be to contact the number of covid clerk assigned as the Fast Reaction Post (PCR) closest task force, because indeed the campus mosque PRC team is still in the process of forming.

Termination of Takmir Mosque

Based on the author's interview with the management of the Sholahuddin UPR campus mosque, Mr. Eko Riadi as the head of the daily said that the depleted financial condition of the mosque in addition to stopping and postponing routine mosque activities also resulted in the reduction of the mosque's Takmir who served as a janitor. Takmir gets a fee of 500,000 rupiah per week, and is paid every Friday. With the reduction of 1 cleaning staff, this work was transferred to the park guard and garden yard of the mosque.

Sholahuddin UPR campus mosque has 5 types of Takmir Mosque which have their respective duties according to the needs of the mosque. First, the Imam of the mosque is assigned to lead the five daily prayers in congregation. Second, the community is tasked with serving the community in relation to organizing corpses, congratulatory prayers, zakat mal, converts and conversion, as well as fardhu kifayah issues around the mosque. Third, the janitor plays a role in maintaining and maintaining the cleanliness of the mosque starting from the cleanliness of the space in the mosque, the mosque's terrace, the garden and the mosque's environment to the cleanliness of the latrines and ablutions. Fourth, the preacher is part of the mosque management assigned to fill the sermon, both Friday, Eid al-Fitr, eclipse prayers or istisqa prayers scheduled by the mosque management either according to the schedule or are replacing. Fifth, the Pillars of Death or referred to as RKM functioned as a community organization formed under the auspices of the mosque to take care of fardhu kifayah citizens who died. RKM is formed through the management separately from the management of the mosque by placing one person as the coordinator. The RKM has an organizational cash balance from the contributions of citizens who are members of the RKM group.

The five takmir above require operational costs except for the RKM because there is already special funding when a community member dies. But the rest requires routine operational costs incurred by the mosque every month or every week.

Changes to the Khatib Friday Schedule

The existence of circular number 017 / DP-K / MUI-PR / IV / 2020 point 14 says that "it is requested to administrators of the Mosque / Mushalla throughout the city of Palangka Raya immediately make a banner announcing that the Mosque does not carry out Friday prayers in congregation and tarawih prayers in congregation and information on other congregational activities ". Based on this circular, the Ministry of Religion of Palangkaraya did not issue the Friday preacher schedule during the implementation of the PSBB in Palangkaraya City. This made the mosque management to change the preacher schedule. Even after the implementation of the PSBB, the Ministry of Religion had not issued a Friday preacher schedule. so that the administrators empowered the preacher from internal management that is in particular from the field of worship.

The basis for determining the management appoint the preacher from the internal management itself is to reduce routine mosque operational costs (kholidah, 2018). The mosque of the Sholahuddin UPR campus budgeted the cost of the Friday worship service of 550,000 rupiah - with details of 300,000, - Friday khatib honorarium, 100,000, - Imam prayer Friday prayers, and 150,000, - as bilal fees.

So, with the amount of routine expenses each month the mosque management budgeted a fee of 2,200,000 for the Friday worship. Changes to the Friday preacher schedule reduce the Friday operational costs during the co-19 pandemic outbreak, so that management can focus on other Takmir expenses.

Postponement of the Mosque's Physical Construction

The co-19 pandemic outbreak also affected the physical mosque construction delay (Boy, 2021). Previously, the mosque management had planned to make a parking space by utilizing the existing yard. The Sholahuddin campus mosque has a spacious park of around 500 M2 which can be used as a parking lot for pilgrims who will perform prayers. The existence of the Sholahuddin campus mosque which is on the edge of the highway requires a large parking space in order to

accommodate the drivers who cross the mosque. The mosque construction plan that was planned for June was delayed because the remaining funds were diverted to meet the mosque's weekly operational costs. In the case of mosque management development through the field of physical development has a short-term and long-term program related to the physical construction of the mosque.

Based on the above description, the authors see the physical development process is delayed due to the transfer of funds for the fulfillment of the mosque's takmir operational costs on a weekly basis.

Efforts made by the administrators of the UPR Sholahuddin Campus Mosque

Before the pvidemic of the 19th mosque, the Sholahuddin campus mosque, UPR, issued a monthly routine fee for the Imam of Rp. 2,700,000, - cleaning staff 2, Rp. 3,000,000, 'at Rp. 2,200,000, - and wirid routine Saturday night Sunday Rp. 150,000. So if the mosque management is added up, the monthly compulsory routine fee is Rp. 10,100,000. These expenses do not include other conditional costs such as the purchase of outages, purchase of equipment and cleaning materials, and other unexpected maintenance costs.

However, at the time of this pandemic the management had slashed several monthly operational funds such as the costs for the Friday Service, 1 janitor, and Saturday night. Then the operational reduced by Rp. 4,350,000. This means that the mosque management continues to meet the routine needs of Rp. 5,750,000 per month.

Seeing the operational needs that were not comparable with the income at the time of this pandemic, the management tried hard to fulfill the rights of the Takmir who continued to carry out their daily duties. Some efforts were made through the use of personal bailouts from the mosque management to pay for the operational costs of the Imam and the janitor.

CONCLUSION

The impact of the covid-19 pandemic on the financial revenues of the Sholahuddin UPR campus mosque was the reduction in the mosque's cash income, which had an impact on the stopping and delaying program activities. Among the

programs that were stopped were routine Saturday night activities, mosque takmir which served as janitors, Friday evening prayer services, and Friday sermon scheduling. While the activities carried out are delays such as the postponement of the physical construction of the Sholahuddin UPR campus mosque such as the making of a car park yard and the removal of the mosque's front fence. Efforts made by the mosque management in order to meet the mosque's operational costs are routinely issued every month for Rp. 10.100,000.- through reducing the number of cleaning staff, eliminating wirid and yasinan activities, and by deceiving mosque administrators as Friday preachers as long as there is no pre-emission schedule issued by the Ministry of Religious Affairs of Palangkaraya City. Through trimming these activities, the operational costs of the Sholahuddin campus mosque can be reduced, so the operational costs that must be met every month routinely become Rp. 5,750,000. As a suggestion and input from the author that this situation makes an important note for mosque administrators, that it is necessary to manage financial income in normal times and make management management organized, by allocating long-term operational funds, at least for the next one year. In addition, as a suggestion for mosque administrators so that operational expenses can be overcome properly, it is necessary to submit an application to the university so that operational costs of Takmir are included in the list of employees of Palangka Raya University.

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