

ZAKAT MANAGEMENT IN MAINTAINING PUBLIC TRUST ANALYSIS OF COMMUNICATION MANAGEMENT OF MEDAN'S DHUAFA WALLET

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ABSTRACT

Dompot Dhuafa Zakat Collection Institution is one of the zakat institutions owned by the Indonesian people which not only operates...Not only in the field of Zakat, Infaq, Sedekah, and Waqf (ZISWAF), but also operates in the humanitarian sector, including poverty, education, and social issues. In the context of zakat management, one of the things that must be maintained is the credibility and accountability of zakat management institutions. We must avoid public distrust due to errors and violations in zakat management. In general, zakat distribution can also help alleviate poverty. Public financial institutions such as BAZ and LAZ, as non-profit financial institutions, play a crucial role in managing zakat funds. Therefore, providing quality service to customers can be a form of social service that is no less beneficial than ritual worship.

Keywords: Dompot Dhuafa, Zakat Management, Trust, Ziswaf

INTRODUCTION

Islam essentially teaches humans to live happily in the afterlife. This means that Islam wants its followers to build a prosperous and moral civilization, not one that appears impoverished. Islam teaches certain activities and acts of worship that have a positive impact. Direct and indirect impacts on poverty alleviation. Among these are the teachings of zakat, infaq, and sadaqah (ZIS). Furthermore, Islam obliges its followers to work hard and improve their work ethic, and expects Islamic rulers (governments) to provide opportunities to develop a lifestyle that benefits society in general and encourages everyone to abandon bad habits. , which can lead to poverty. During the reign of the Prophet Muhammad (peace be upon him), Islamic states, especially in Medina, were required to have state revenue. In Islamic state finances, zakat has an important

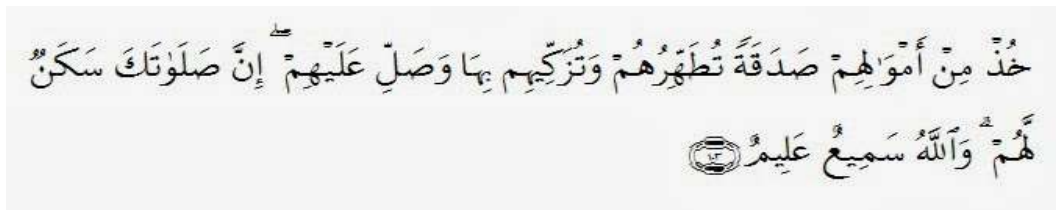
(fundamental) function, not only for its economic function but also because its determination comes from Allah SWT. In Islamic states, zakat is the oldest source of state revenue besides infaq and sadaqah. Over time, taxes were then implemented as a source of state revenue. State revenue during the reign of the Prophet Muhammad came from several things. The following is an explanation along with the main principles given by the Prophet Muhammad, which would later become the foundation of state finances in the future, one of which is zakat.

Zakat verses regarding the obligation of zakat have been revealed, thereby formulating the implementation of the technology in its application, includes several things: Determined by the Prophet Muhammad SAW. The object of zakat, namely the property owned by Muslims, Determined by the Prophet Muhammad SAW. The nominal amount of zakat obligatory for each type of tax object, The nisab for the zakat object is also determined, and The haul of time for the implementation of zakat is also determined. Zakat is one of the characteristics of the Islamic economic system, because zakat is one of the implementations of the principle of justice in Islam. Terminologically, zakat means growing and developing, fertility or increasing or can also mean cleansing or purifying. Etymologically (syara'), zakat is defined as a certain amount of property that is required by Allah to be handed over to the entitled group (aṣnāf zakat), in addition to issuing other amounts as infaq and sadaqah. In addition to being based on the Qur'an and Sunnah, it becomes a means of worship. Zakat also functions as a means for income equality, growth, and welfare, all of which are muamalah activities. So the function of zakat is to achieve socio-economic justice Rahmad Hakim (2020:6)

LITERATURE REVIEW

Based on Law of the Republic of Indonesia Number 38 of 1999 concerning Zakat Management, Dompot Dhuafa is a zakat management institution established by the community. Dompot Dhuafa is a philanthropic and humanitarian institution that works to empower people and humanity. Its empowerment is carried out through the management of zakat, infaq, alms and waqf (ziswaf) funds, as well as other social funds, which are managed in a modern and trustworthy manner. In its management, it prioritizes the concept of compassion or love as the root of the philanthropic movement, which prioritizes five program pillars: health, education, economics, social, and da'wah and culture.

Apart from the detailed matters, the assets on which zakat is paid will *berkah*, grow, develop and increase, holy and orderly (good). Didin Hafidhuiddin (2002:89) This is stated in surah at-Taubah: 103 Allah says as follows:



Meaning: "Take zakat from some of their wealth, with which you will cleanse and purify them, and pray for them. In fact, your prayers are a source of peace for their souls. And Allah is All-Hearing, All-Knowing."

The presence of Dompot Dhuafa has brought a new dimension to the Islamic world, particularly in terms of zakat distribution. Dompot Dhuafa implements innovation after innovation in the allocation of Ziswaf funds, not only for consumption Zakat, but also allocates it to sustainable things for the future. Because zakat is expected to be a solution to existing problems, productive Ziswaf funds are distributed with the aim of becoming *muzak* in the future through systematic money circulation. The distribution of Ziswaf funds carried out by Dompot Dhuafa, which is productive in nature, has given birth to many programs in the fields of health, economics, social, community, education, and humanity. Well, all of this is done based on organization to ensure the programs implemented are not misdirected or the program fails.

The results of this study are expected. This study can be useful for increasing and expanding our knowledge of zakat management in maintaining public trust, analyzing communication management at Dompot Dhuafa, and it is hoped that these findings can be used as study material for Public Relations courses. For others, it can serve as positive input for the relevant institutions.

METHODS RESEARCH

This research method uses a descriptive qualitative research method with the reason of zakat management in maintaining trust. A public forum to seek and collect various data on activities carried out by various parties involved in analyzing the management of Medan's Dompot Dhuafa. Qualitative research is research that produces and processes descriptive data, such as interview transcripts, field notes, video recordings, and so on. Qualitative research emphasizes the importance of closeness to the people and

the research situation, so that researchers can gain a clear understanding of the realities and conditions of life. Therefore, researchers use a descriptive qualitative approach to obtain the desired data. Dompot Dhuafa was chosen because it brings a new color to the Islamic world, particularly in terms of zakat distribution. The approaches used are sociological, historical, and psychological.

RESULT AND DISCUSSION

RESULT

1. Zakat Management Concept

Handling poverty and equalizing wealth through the collection and utilization of zakat, infaq and shadaqah. Maximum zakat requires serious attention. Zakat management is one solution offered to address the increasing poverty rate. This has been exemplified by the Prophet Muhammad (peace be upon him), his companions, followers, and successors, from the golden age of Islam to the present day.

Zakat is one of the pillars of Islam, the fourth pillar. It is an obligatory and essential form of worship. Many verses in the Quran explain zakat. Zakat accompanies other obligatory acts of worship, namely the Shahada, prayer, fasting, and Hajj for those who are able. There are 82 verses that mention zakat in conjunction with prayer. This demonstrates the close relationship between zakat and prayer. Zakat itself is clearly and thoroughly regulated in the Quran and Sunnah, leading to the welfare and well-being of humanity in accordance with the development of humanity.

The word of Allah SWT in surah Al-Mu'minun (23) verses 1-4 which reads "Indeed, luckless those who believe, (namely) those who are humble in their prayers, and those who abstain from useless (actions and words) and those who pay zakat."

Zakat according to language comes from the word "z"akka, yuzakki, tazkiyatan, zakaatan ". Which means thaharah (cleansing / purifying) namaa' (growing or developing). Meanwhile, according to the term, zakat is to issue part of one's assets on the orders of Allah SWT. Shadaqah (obligatory) is given to those who are listed in Islamic law.

The mandatory conditions for paying zakat are:

1. Muslims, this condition shows that people who are not Muslims are not obliged to pay zakat.
2. Of sound mind, people who are not of sound mind (insane) are not obliged to pay zakat.

3. Baligh or Adult, people who have not reached puberty (small children) are not obliged to pay zakat.
4. Having your own property and reaching the Nisab, the Nisab is the minimum measure or limit that has been set as a guideline for determining the limit of the obligation to pay zakat for those who own it.

In general, zakat is divided into 2, namely:

- 1) Zakat on the soul, also known as zakat fitri/fitrah, is equivalent to 3.5 liters (2.7 kilograms) of staple foods available in the area of the recipient, such as rice, sago, and other foods.
- 2) Zakat on property (Zakat Maal). Zakat Maal itself is divided into several types: zakat on income, zakat on trade, zakat on agriculture, zakat on gold, and many others. The calculation of this zakat varies depending on the type of property on which zakat is required. Paying zakat is obligatory for all Muslims who meet certain requirements.

The things that Sharia Management needs to pay attention to are:

- a) Behavior related to the values of faith and monotheism.
- b) Organizational structure
- c) System

This means that when we talk about zakat management, we will talk about professional zakat organization and management, yes, which cannot be separated from the values of faith and monotheism in achieving the goal of zakat itself, namely to improve the welfare of the people.

Zakat Management Law No. 23 of 2011 states that the definition of zakat management is the activity of planning, implementation, and coordination in the collection, distribution, and utilization of zakat. The previous zakat management law, namely Law No. 38 of 1999, also defined zakat management as "planning, implementation, and supervision activities for the collection, distribution, and utilization of zakat."

Based on data collected through interviews at Dompot Dhuafa, the concept of zakat management involves collection, distribution and management. Efficient and transparent management of zakat funds. Zakat organizations typically require a robust accounting system, a recipient verification process, and clear reporting to ensure zakat funds are used in accordance with religious requirements and the needs of the community.

Transparency and accountability are crucial for maintaining public trust in zakat management institutions.

However, managing zakat is certainly more than just collecting, storing, and distributing. This method is...It's too simple, therefore, zakat must be managed with a structured and orderly management mechanism. Zakat distribution organizations/institutions require good management, just like commercial entities operating in the business sector. If zakat management organizations truly implement this system, they will be organizations that strive for professionalism in their work. Professionalism is an excellent way to increase public trust in investing their zakat in these zakat institutions. If the public trusts zakat management institutions, it is hoped that this will lead to a massive increase in zakat paying activities throughout society. Zakat collected from the community will then be managed and distributed more precisely to the target audience, aiming to create benefits for the community.

The quality of management of a zakat management organization (OPZ) must be measurable. To achieve this, it must be formulated using three key words:

1. Trust

Every Zakat Amil must have a trustworthy nature, because he is responsible for the trust given to someone to carry out a task or look after something with complete honesty and integrity. Without this characteristic, the morale of the perpetrators will be destroyed and the people's funds will not be well protected.

2. Professional

Being trustworthy isn't enough; it must be balanced with professionalism in its management. This will lead to an effective and efficient profession.

3. Transparent

By making zakat management transparent, we create a good control system and with this transparency, public suspicion and distrust can be minimized.

There are 4 (four) functions of zakat management, namely:

- 1) Planning

Planning is the activity of formulating what will be done in the future. This planning is usually formulated after the objectives to be achieved have been established. Simply put, zakat managers must be able to plan both the broad outlines and the details of each task to ensure optimal zakat collection. This is done to ensure each task is truly comprehensively outlined.

Planning in modern management, including the zakat management process, must consider the following matters:

- a) Forecasting, the act of estimating and calculating all possibilities and events that may arise and be faced in the future based on the results of analysis of concrete data and information.
- b) Objectives: Optimizing zakat funds must be structured into several activities through stages over a certain period.
- c) Alternative solutions and other actions, actions must be relevant to the goals and objectives.
- d) Activity procedures, steps for related tasks.
- e) Scheduling, the division of programs (alternative choices) according to a certain time series that shows when an activity must be completed.
- f) Determining the location, determining the right location also affects the quality of the action.
- g) Cost

2) Organizing

It is a process of grouping activities to achieve goals and confirmation to each group from a leader of amil (zakat manager) in a series of management activities.

3) Movement

The entire process of providing work motivation to partners and colleagues, so that they are able to work sincerely to achieve the main organizational goals in efficient zakat management and bringing optimal benefits.

4) Supervision and Control

Supervision is knowing the actual events in accordance with the provisions and provisions of regulations. Meanwhile, control is the process, method, act of controlling, restraining, and supervising progress (tasks) by regularly comparing results and targets and adjusting efforts (activities) to the results of supervision
Nurfiah Anwar (2022:66)

2. Dompot Dhuafa Zakat Management Strategy

Zakat management organizations in Indonesia are based on Law No. 23 of 2011 concerning Zakat Management. Zakat management in Indonesia consists of two institutional groups: the Zakat Collection Agency (Government), which includes BAZNAS, and Zakat Collection Institutions (Non-governmental or Islamic community organizations), supported by regional networks. Zakat collected through zakat

management institutions can make zakat a specific instrument for addressing poverty and improving the welfare of economically disadvantaged communities. Therefore, it is important for zakat management organizations to be creative and innovative in developing zakat transactions, both by collecting funds from the community and not simply relying on conventional patterns of waiting for donors to arrive.

In addition, in stratThis productive zakat management strategy is supported by an institution that uses CIBEST as its basis, namely Dompot Dhuafa. The CIBEST model was developed by Irfan Syauqi Beik and Arsyanti in 2014. The basic concept of this model is an approach to measuring poverty holistically and comprehensively, using a framework for fulfilling spiritual needs. The CIBEST model divides the condition of zakat distribution into four family categories: able to fulfill material and spiritual needs (prosperous families), unable to fulfill material needs but able to fulfill spiritual needs (material poverty), able to fulfill material needs but unable to fulfill spiritual needs (spiritual poverty), and unable to fulfill both (absolute poverty).

The CIBEST model has a significant impact, as evidenced by the Dompot Dhuafa institution (an institution that implements the CIBEST model), which has seen an increase in every zakat distribution. One thing that needs to be maintained is credibility and accountability of zakat management institutions.

As is known, in the letter At-Taubah verse 60, it is clearly stated that the groups or asnaf who are entitled to receive zakat are 8 asnaf. Allah Subhana Wa ta'ala says:

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ
فُلُوقِهِمْ فِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ
فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴾

It means : " "Indeed, zakat is only for the poor, the needy, the collectors of zakat, those whose hearts are softened (converts), to (free) slaves, to (free) those in debt, for the cause of Allah and for those who are on a journey, as an obligation from Allah."

The groups of zakat recipients (mustahik) mentioned in the verse are the poor, needy, zakat collectors, converts, riqab, garim, fii sabilillah, and ibn sabil. There are differences of opinion among scholars regarding this. Procedures for distributing zakat. According to Syech Wahbah Az Zuhaili, a Shafi'i scholar, zakat distribution is mandatory for all eight asnaf (obliged recipients), including zakat fitrah and maal (non-obligatory

charity). In this regard, the government is currently urging zakat administrators, both BAZNAS and LAZ, to expedite the collection and distribution of zakat maal (non-obligatory charity) to the community. Zakat institutions are also creating relevant programs to be implemented today, such as cash for work, which empowers mustahik (those entitled to receive zakat) by utilizing their potential.

This cash-for-work program is divided into two forms: cash and non-cash assistance. This differs from the previous program, which targeted people in need. Basic needs: The Cash for Work program isn't just about meeting basic needs. Its purpose is to stimulate economic activity during the pandemic, thereby creating jobs.

As for the principles Planning factors that must be considered to remain effective in determining strategic zakat management include:

1. The principle helps achieve the goals of each plan and all changes must be aimed at achieving the goals.
2. The principle of efficiency in planning is to achieve goals at the lowest cost.
3. The principles of priority, equality, and benchmarks in planning.
4. Principles of work pattern policy
5. The principle of effective and efficient time management
6. Principles of planning relationships
7. Alternative principles in each work series and its planning.
8. The principle of attachment taking into account the time period
9. The principle of accuracy of direction with continuous observation of events that arise in implementation.
10. The principle of strategic planning by selecting the necessary actions.

DISCUSSION

In the implementation and management of waqf, all waqf institutions/agencies in Indonesia have three different systems and handling processes. Fundraising is an important pillar. The strategy and management must be highlighted. Thus far, the results and contributions have been clearly beneficial for various poverty alleviation programs and other social programs. The utilization of waqf proceeds, along with the systems and management constructively developed by waqf bodies, has also received serious attention from researchers. This is particularly evident in the numerous comprehensive studies on cash waqf, which have been able to address various poverty issues through productive businesses, employment, and social action and humanitarian programs, both through

economic programs and business partnerships, all aimed at providing access for the poor to improve their welfare to a higher level, or through the provision of social and humanitarian assistance. In terms of poverty alleviation through education, the Indonesian Waqf Fund (TWI), Dompot Dhuafha Waspada, and the Muamalat Cash Waqf (Waqtumu) from Baitul Mal Muamalat (BMM) provide alternative means for the poor to obtain better educational opportunities, although it can be said that this is not yet systematic and comprehensive, thus, its role is not yet significant.

Zakat can also be managed institutionally, because of the institutional system. Aqan is collective so it is more effective to make zakat the basis of the community's economy, because funds can be collected in large amounts and allocated proportionally. Meanwhile, if zakat is distributed personally or privately, this will not be done. Apart from that, there are many benefits if zakat is distributed through institutions, including:

1. According to the sunnah of the Prophet Muhammad SAW

Organized zakat management through institutions has existed since the time of the Prophet Muhammad (peace be upon him). The goal is to ensure that zakat is used effectively, strictly monitored, and carried out in accordance with its mandate.

2. LAZ is supervised by the government and non-governmental organizations.

Operating zakat institutions are supervised by the Ministry of Religious Affairs. Furthermore, zakat institutions generally require permits and transparent reporting, which is essential for public accountability.

3. In accordance with Islamic law

Zakat institutions formally and legally established in Indonesia typically have a structure called a Sharia Supervisory Board. The Sharia Supervisory Board oversees whether the institution's operations, policies, and systems comply with Islamic law.

4. Right on target

A good and professional zakat institution usually has experts whose job is to first analyze what programs or assistance are appropriate for mustahik or people who are entitled to receive zakat.

5. The impact is short term and long term

Zakat provides short-term benefits through direct assistance or charity, and can also be more beneficial in the long term through productive empowerment programs.

6. Honoring the mustahik or beneficiaries

By paying zakat through institutions, we can also further honor the mustahik, or beneficiaries. They will be empowered through productive programs and will eventually earn an income. They won't always be mustahik, but they will eventually become muzakki.

7. Zakat movement is more massive

There are numerous zakat institutions in Indonesia. Their existence undoubtedly revitalizes Islamic preaching and further expands the zakat movement.

8. Zakat is more integrated and comprehensive in productive programs.

Zakat institutions can also analyze which beneficiary groups, or mustahik, are eligible and prioritized for assistance. Furthermore, the productive zakat model can be applied to build independence and achieve a high level of sustainability.

9. Reduce annual taxes

This is explained in Law No. 23 of 2011 concerning zakat management. The legal basis is found in Articles 22 and 23, paragraphs 1-2. The regulations in these articles read as follows:

- a. Article 22: Zakat paid by muzaki to BAZNAS or LAZ is deducted from taxable income.
- b. Article 23: Baznas or LAZ are required to provide proof of zakat payments to each muzaki (zakat payer), and this proof is used as a reduction in taxable income.

10. Easier and simpler through online zakat

Paying zakat at a zakat institution is now easier and faster. We no longer need to search for an office or visit it in person; we can pay online or via bank transfer.

11. There is More Meaning for Muzakki

As zakat payers, we can see that many beneficiaries receive assistance. Although the zakat we distribute may not be much, when combined with other zakat, it adds up to a significant amount, providing significant benefits to those who mustahiq (the recipients).

1. Dompot Dhuafa in the View of Society

Sejarah Lembaga Dompot Dhuafa Waspada Sumatera Utara, Dompot Dhuafa is a non-profit institution or organization owned by Indonesian citizens who are determined to raise the social status of the dhuafa from the ZISWAF budget (Zakat, Infak, Sedekah, and Waqf) and other halal and legal budgets, from individuals, groups of society, business actors or social institutions.

This started from a community of journalists who interacted extensively with the poor community, so it was launched to raise funds for...to meet the needs of the underprivileged. Parni Hadi, Haidir Bagir, S. Sinansari Ecip, and Eri Sudewo, four journalists, collaborated as founders of the independent institution Dompot Dhuafa Republika.

Since its founding in 1993, Dompot Dhuafa hasIt has a service network of 17 branches in Indonesia (Medan, Padang, Pekanbaru, Jambi, Serang, Semarang, Palembang, Bandar Lampung, Bandung, Surabaya, Makassar, Balikpapan, and Yogyakarta) and 5 overseas branches (United States, South Korea, Hong Kong, Japan, and Australia).

Since being inaugurated as the first National Zakat Collection Institution in 2001, Dompot Dhuafa's progress has continued to advance and highlight innovations and document various important achievements in social activities based on the understanding of the community.ZISWAF fundraising. Dompot Dhuafa was also known as the humanitarian charity that frequently responded to disasters and carried out various activities to help disaster victims. Honest and tireless work are part of Dompot Dhuafa's management ethos and have been honed in various welfare activities across various regions.

Next, we'll tell you the history of Dompot Dhuafa in North Sumatra. Dompot Dhuafa Waspada is a branch in the North Sumatra region that was formerly...named Peduli Umat Waspada and has been a network of Dompot Dhuafa since 2001. The journey of Dompot Dhuafa Waspada, on April 2, 2000 the Peduli Umat Waspada Foundation was established initiated by Eri Sudewo from Dompot Dhuafa, Hj. Rayati Syarifin from Waspada, Almawerdi Rachman from Indosat, Yahya Arwiyah from Telkom, Prof. Dr. Amiur Nuruddin, MA from IAIN North Sumatra and other North Sumatra community leaders. In the same year officially became the representative of Dompot Dhuafa for the North Sumatra region. On June 29, 2002 Peduli Umat Waspada officially became the Zakat Collection Institution for the North Sumatra region with the Decree of the Governor

of North Sumatra No. 451.12/4705. Then on April 30, 2013 officially became the North Sumatra branch of Dompot Dhuafa.

Before the independence of the Indonesian state in the year 1945, poverty was so widespread that it was difficult for the Indonesian people to overcome it. In March 2017, the number of poor people in Indonesia (those with monthly per capita expenditure below the Poverty Line) reached 27.77 million people (10.64 percent), an increase of 6.90 thousand people from September 2016 of 27.76 million (10.70 percent). In February 2017, the Open Unemployment Rate (TPT) was 5.33 percent. These data indicate that poverty and unemployment are serious problems that require further attention. In the Islamic perspective, this can be considered a threat to Faith, Morals, Intellectual Stability, Family and Society. As a result, people experiencing financial difficulties tend to envy those who are rich.

As Yusuf Qardhawi said, financial difficulties can destroy goodness, humiliate someone, and can lead them to evil. This is a problem that must be addressed immediately. By strengthening the self-esteem includes Zakat, Infaq, and Alms (ZAKAT, WALLET, AND DHUAFA). Zakat is one of the five pillars of Islam and a socioeconomic pillar. Prayer and paying zakat are also ways for someone to be accepted by Muslims and recognized as a Muslim.

There are two aspects of worship in zakat. The first is the vertical aspect that connects Muslims with Allah SWT, and the second is the horizontal aspect that connects Muslims with other Muslims.

Management and implementationThe use of zakat is crucial for its effectiveness. In Indonesia, the management of zakat facilities is specifically regulated in Law Number 23 of 2011 concerning Zakat Management. According to the law, there are two organizations authorized to manage zakat. The first is the government-managed Zakat Agency (BAZNAS), and the second is the government-managed Zakat Institution (Lembaga Amil Zakat). Through the community, zakat management institutions are crucial in the context of national life because they determine the effectiveness of managing the performance of the Indonesian economy and play a role in realizing Islamic justice. This is so that these institutions can develop further in achieving the main objectives of zakat in the right way.

Zakat Collection Institution (hereinafter referred to as LAZ) is an institution founded by the community whose task is to support the National Zakat Collection Agency

in carrying out the collection, distribution and utilization of zakat in accordance with the regulations of the Government of the Republic of Indonesia, namely Law Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Zakat Administration.

Zakat institutions such as Amil Zakat institutions have two functions. One is as a financial intermediary between Muzakki and Mustahik, and the other is as an effort to realizing the mission of the establishment of Amil: how the Muzakki community can become more prosperous. Food whatever its form or location, and life will be peaceful. Based on the understanding of the role and description of the zakat management institution above, the actions carried out by the zakat management institution, namely BAZ and LAZ, are in accordance with their duties and functions in society, namely collection and distribution. The use of Zakat, Infaq and Shodakho for groups entitled to receive zakat to fulfill their obligations. Goals and hopes are called the role of the zakat management institution. The greatest hope of the community is a better life for Mustahik.

Through the field work programs they carry out, namely Consumptive Zakat and Productive Zakat, the Dompot Dhu Zakat Institutionafadistributes and distributes zakat aid sources in the form of money, information and alms. Consumption Zakat is distributed through the Zakat Fund which is used for educational, humanitarian, social and health projects. Productive Zakat Money works in the field of work programs aimed at economic exploitation, utilizing these resources effectively by employing talented but capital-poor people. The role of the Poverty Zakat Foundation in empowering the economy of the poor is as follows: First, the role of facilitators, education, and technical has been successful and has had a significant impact on the independence of program recipients. The beneficiaries of this program are able and motivated to make decisions about what efforts will be made to increase their income and are able to empower themselves and prosper.

We can see the role of Dompot Dhuaafa in providing benefits and helping every individual or group in need, providing services and appropriate targets.t to individuals or groups in need, which is carried out in three stages. The first is a program with a predetermined concept, the second is a long-term support program, and the third may involve many people.

The approach of theDompot Duafa's approach to improving the economic well-being of poor households involves first assessing existing market potential, particularly through empowerment programs that train beneficiaries with the necessary information,

skills, and abilities. A final option is to involve the community, particularly by providing support to beneficiaries struggling to run their businesses.

The role of zakat management institutions also contributes to the welfare of society, especially the poor. So zakat Act as :

- A potential source of funds to be a solution to eradicate poverty, especially in Indonesia.
- Zakat funds become capital for mustahik through empowerment programs, thereby opening up employment opportunities.
- Zakat is a form of love between the rich and the poor so that zakat funds can strengthen ties and prevent crime.
- By having empowering zakat fund management, it can reduce unemployment.

2. Zakat Management in Maintaining Public Trust

Dompot Dhuafa has several strategies in managing zakat to maintain public trust. They are generally transparent in their financial reporting and use technology to facilitate zakat management. zakat reporting, and involving third parties for independent audits to ensure accountability. Open communication and public education are also crucial for building trust in zakat management.

There are three important things The key issues that must be considered in managing ZIS funds are collection, management (tasharuf), and accountability. The fact that ZIS revenues are still far from their potential is inseparable from these three issues.

At the collection stage The obstacle is the lack of awareness of Muslims about the obligation to pay zakat outside of zakat fitrah and infaq and sadaqah, as well as the lack of ZIS fundraising. Good management of Zakat, Infaq and Shadaqah and responsible reporting can improve community welfare and the trust of Muzakki. In training or management, training on preparing ZIS financial reports is held for participants, until now the form of ZIS financial reports is not comprehensive, but rather evidence of cash and cash flow. Therefore, more extensive financial reporting training is needed in accordance with PSAK 109 standards. Meanwhile, in the reporting stage as a form of accountability of ZIS managers, it is sometimes not conveyed to ZIS payers, so it does not increase their enthusiasm to pay more ZIS.

In fact, zakat management organizations (both BAZ and LAZ) carry out two mandates at once, namely the mandate as an institution that must empower people and Trust raises people's awareness of their obligation to pay zakat. Therefore, the

financial management of zakat management organizations must be truly accountable and managed appropriately. Improper management will result in funds not reaching the donor's (muzakki) mandate or insufficient funds for operational program needs. To ensure accountable and appropriate fund management, sound and professional management is essential. One form of this management is sound financial management.

Islam also believes it can erode the roots of this injustice rather than simply alleviating some of the symptoms. He incorporated into his faith a number of measures that would not allow an unfair distribution to occur. In addition, it has a program in place to reduce remaining inequities through the payment of zakat and a number of other methods to create a humane distribution of income in line with the concept of human brotherhood. Therefore, it is imperative to design the banking and financial system, as well as monetary policy, in such a way that it is seamlessly woven into the fabric of Islamic values and helps reduce inequities, rather than acting in the opposite direction.

Therefore, Dompot Dhuafa can assure and give confidence to muzakki, that they already have a clear system and procedure in collecting, managing and utilizing their institution, because the zakat institution This manages the public trust and every trust must be properly accounted for through various methods, this will depend greatly on the trust of the wider community.

As explained in the Qur'an surah an-Nisa (29) Allah says:

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ
بِالْبَطْلِ إِلَّا أَنْ تَكُونَ تِجَارَةً عَنْ تَرَاضٍ مِّنْكُمْ وَلَا تَقْتُلُوا
أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمًا ﴿٢٩﴾

Meaning: "O you who believe, do not consume each other's wealth in a false way, except by means of business that is valid with likes between you. And do not kill yourself, indeed Allah is Most Merciful to you."

For this, performance management and a monitoring system for BAZ-LAZ operational efficiency are needed, as well as standards of behavior for amil by the OPZ (Zakat Forum) association, as well as cooperation for the collection, management and distribution of alms. collateralization of zakat funds with Islamic financial institutions, including micro Islamic financial institutions for the economic empowerment of productive mustahik.

In this architecture, public trust in national zakat is encouraged through good governance, namely A clear division of authority between the operator (OPZ) and the regulator/supervisor (BZI/BAZNAS). Public trust is further strengthened through sharia compliance (DZN and DPS). Operator efficiency is driven through competition and market discipline, accompanied by adequate regulation and oversight of sharia compliance, financial transparency, and economic efficiency. In short, high and maintained public trust will allow the potential of national zakat funds to be optimally tapped, while at the same time, competition and market discipline will ensure the optimal distribution and utilization of zakat.

In the management of zakat, the authority responsible for managing zakat has also been regulated. Based on the Regulation Government Regulation No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning Zakat Management. Zakat management refers to the management of zakat by Amil Zakat. To become an amil zakat, the following requirements must be met:

- 1) Muslim
- 2) Mukallaf means being sane and having reached puberty
- 3) Trustworthy or trustworthy
- 4) Have knowledge about the laws of zakat and other matters related to the duties of amil zakat.

The duties of Amil Zakat are:

- 1) Collecting zakat which includes: recording those who are required to pay zakat, determining who is required to pay zakat, the amount of zakat threshold, the amount of zakat calculation, and certain conditions of those who are required to pay zakat (e.g., debts, etc.).
- 2) Recording of zakat funds is carried out by the finance division which determines the amount of funds to be distributed.
- 3) Distributing or distributing zakat funds to zakat recipients either through direct assistance or assistance in the form of empowerment programs.

CONCLUSION

From the description given As previously stated, it can be concluded that zakat management at Dompot Dhuafa can be said to be relatively advanced, as this institution has established trust in the community in managing zakat. Furthermore, Dompot Dhuafa

also provides satisfactory service, encouraging the community to contribute to the Zakat Fund (ZIS) at Dompét Dhuafa Waspada Medan.

The presence of Dompét Dhuafa has brought a new dimension to the Islamic world, particularly in terms of zakat distribution. Dompét Dhuafa implements innovation after innovation in the allocation of Ziswaf funds, not only for Zakat consumption, but Dompét Dhuafa allocates it for sustainable things for the future.

Dompét Dhuafa has distributed zakat in productive ways, including by how to give zakat in the form of business capital in the form of a charity loan. In fact, zakat management organizations (both BAZ and LAZ) carry out two mandates at once, namely the mandate as an institution that must empower people and the mandate to make people aware of their obligation to pay zakat. From Dompét Dhuafa itself, it has been able to convince and can give trust to muzakki, that they already have a clear system and procedure in collecting, managing and empowering their institution, because this zakat institution manages the community's mandate and every mandate must be properly accounted for through various methods, this will depend heavily on the trust of the wider community. It is done with transparency or openness to increase community participation and ensure that zakat funds are used appropriately according to the desired goals.

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