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# THE ROLE & STRATEGY OF AMIL ZAKAH INSTITUTION TO IMPROVE AWARENESS OF ZAKAH PAYMENT IN INDONESIA: CASE STUDY OF RUMAH ZAKAT - YOGYAKARTA BRANCH

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#### ABSTRACT

Indonesia, the world's most populous Muslim country, faces pressing challenges like poverty, unemployment, and education quality. Zakah, a fundamental Islamic duty, seeks to redistribute wealth and boost productivity. Zakah's growth is notable, reaching approximately USD 1.4 billion in 2022, with the potential for USD 21.4 billion annually. Effective zakah management is piyotal for addressing poverty and social inequality, necessitating communitygovernment collaboration. This study delves into the roles and strategies of Amil Zakah Institutions, focusing on Rumah Zakat (RZ) - Yogyakarta Branch, to enhance awareness and trust among Zakah pavers. Employing aualitative methods, specifically the case study approach, the research extracts insights from literature reviews, field research, and interviews with administrators, zakah payers, and recipients. RZ adheres to Islamic Sharia and government regulations, emphasizing meticulous zakah asset management, regular audits, and transparent reporting. Their diverse methods encompass awareness campaigns through Friday sermons, social media, and informative materials to promote zakah contributions. RZ's pivotal role underscores the importance of precise planning in zakah collection, distribution, and reporting for effective zakah management. This research aims to illuminate the strategies employed by amil zakah institutions, like RZ, and their

Special Issue, April 2024

ISSN: 2806-4801



significance in fulfilling their Islamic mission and benefiting the Muslim community.

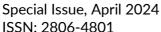
**Keywords:** Amil Zakah Institution, Awareness, Indonesia, Rumah Zakat, Zakah Payment.

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#### 1. INTRODUCTION

Indonesia is the largest Muslim population country in the world. According to World Population Review data (2023), the total number of Muslims is approximately 231 million inhabitants of Indonesia, or around 87 percent of the total population. However, as a developing country, Indonesia is facing many problems nowadays, such as a high poverty rate, high unemployment rate, infrastructure development inequality, and poor-quality education. According to Indonesia's Central Bureau of Statistics (2023), the number of poor people with a per capita expenditure per month below the poverty line in Indonesia reached 25.9 million people (9.36 percent).

In Islam, *zakah* is the third pillar of Islam, which is an obligation for every Muslim who is able to pay and is intended for those who are entitled to receive it (al-Fawzan, 2009). *Zakah* is the obligation of every Muslim individual who has excess wealth. One of the reasons why *zakah* is compulsory in Islamic teachings is that this method equalizes the gifts that Allah SWT gives so that it can also be enjoyed by people who have not received it. The *zakah* assets given should be useful for the advancement of the productivity of their lives.



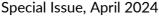




According to the National Zakah Agency (BAZNAS), national zakah growth throughout 2022 increased by around 52% compared to the previous year (BAZNAS, 2022). The amount, which is approximately Rp. 21.3 trillion (USD 1.4 billion), was compiled by the National Zakah Agency (BAZNAS) and the *Amil Zakah* Institution (LAZ). Moreover, data from the Indonesian Ministry of Religious Affairs survey showed that the potential of zakah for individual wealth and income in Indonesia can reach Rp. 327 trillion (USD 21.4 billion) per year (Khoeron, 2023).

Zakah can become a source of funds that can be used for community welfare, especially to alleviate poverty and eliminate social inequality. Due to that, it is necessary to have professional and responsible *zakah* management carried out by the community together with the government. In this case, the government is obliged to provide protection, guidance, and services to *zakah* payers (*muzakki*), *zakah* receivers (*mustahiq*), and *amil zakah* institutions. With good management, *zakah* will be a potential source of funds that can be used to advance the general welfare of the entire community.

In Indonesia, *zakah* is managed by the National Zakah Agency (BAZNAS) and the Amil Zakah Institution (LAZ). There are 91 Amil Zakah Institutions that are recognized by the government (CNN Indonesia, 2021). One of those is *the Rumah Zakat* (RZ). The *Amil Zakah* Institution must be optimized to achieve its goals and objectives. LAZ requires roles and strategies to increase the awareness and trust of the Muslim community, especially for zakah payers (*muzakki*).



ISSN: 2806-4801



This study aims to address two primary objectives based on the background provided. Firstly, it seeks to evaluate the role of the *Amil Zakah* Institution in increasing the awareness and trust of the *Zakah* payer. Understanding the effectiveness of the institution in fostering awareness and trust among the *zakah* payers is crucial for improving the management and impact of *zakah* collection. Secondly, the study aims to develop effective strategies that will enable the *Amil Zakah* Institution to achieve its goals and objectives. By identifying and formulating suitable strategies, the institution can enhance its capacity to fulfill its mission in accordance with Islamic law (Sharia) and effectively contribute to the welfare of the Muslim community.

The findings of this study improve the management of *Amil Zakah* Institution and benefit the Muslim community by adhering to Islamic law (Sharia). The results of this study are expected to meet the objectives of the research, namely: To find out the role of the *Amil Zakah* Institution in order to increase the awareness and trust of the *Zakah* payer and to develop the strategies for Amil Zakah Institution to achieve its goal and objectives.

#### 2. REVIEW OF LITERATURE

#### 2.1 Zakah Definition

Linguistically, zakah means "to grow" and "to increase." However, the root of the word zakah means "cleanliness, growth, blessing, and praise" (al-Qaradawi, 1999). Sh. Salih al-Fawzan (2009) defines zakah according to Sharia as "a rightful obligation on a special property of a particular group of people to be paid at a particular time." The relationship between the

Special Issue, April 2024

ISSN: 2806-4801



meaning of *zakah* according to language and terminology is very real and close, signifying that the wealth issued by *zakah* will be a blessing, growing, developing, and increasing.

Zakah is an obligation upon every Muslim because it is one of the Islamic pillars. Zakah is a strict obligation based on the decree of Allah SWT. Because of its importance, Allah taala says in the Qur'an about the obligation of zakah, "Take Sadaqah (alms) from their wealth in order to purify them and sanctify them with it, and invoke Allah for them...." (Sura At-Taubah: 103).

In the Qur'an, there are many verses about the obligation of zakah, where zakah is mentioned together with the obligation of salah (prayer), and both are pillars in Islam, as stated in the word of Allah taala, "And perform As-Salat (Iqamat-as-Salat), and give Zakah, and whatever good you send forth for yourselves before you, you shall find it with Allah. Certainly, Allah is All-Seer of what you do" (al-Quran al-Karim, Sura Al-Baqarah: 110).

Moreover, Prophet Muhammad (pbuh) emphasizes in Hadith the five pillars of Islam, "Narrated Ibn 'Umar: Allah's Messenger (pbuh) said: Islam is based on (the following) five (principles): To testify that none has the right to be worshipped but Allah and Muhammad is Allah's Messenger (pbuh); To offer the (compulsory congregational) prayers dutifully and perfectly; To pay Zakah (i.e., obligatory charity); To perform Hajj. (i.e., Pilgrimage to Mecca); To observe fast during the month of Ramadan" (The Hadith of the Prophet Muhammad at your fingertips, Sahih Bukhari: 8, Sahih Muslim: 111).

Special Issue, April 2024

ISSN: 2806-4801



#### 2.2 Productive Zakah

Zakah is considered capable of alleviating poverty because it is a legalized means of religion in capital formation. The formation of capital does not solely come from the processing and utilization of natural resources, but also through efforts to provide a portion of the assets for the capable, which must be paid to the *zakah* manager. Zakah is considered to be able to maximize the quality of human resources through the provision of facilities and infrastructure for the community, increasing productivity, and enhancing public income in general (Amalia & Mahalli, 2012).

Productive zakah is the giving of zakah that can enable recipients to produce something continuously, using the assets of zakah they have received. In other words, zakah is given in a way that the assets or zakah funds provided to mustahiq (those eligible to receive zakah) are not spent but are instead developed and used to help their businesses, enabling them to fulfill their needs continuously.

The utilization of productive *zakah* through means or efforts brings greater and better results and benefits. The utilization of *zakah* is highly dependent on its management. If the management is good, the utilization will be felt by the community. The use of *zakah* usually varies from one region to another. From the field research conducted, it is evident that *zakah* wealth is used for the empowerment of the community's economics, such as in agriculture, animal husbandry, and other small businesses.

Special Issue, April 2024

ISSN: 2806-4801



#### 2.3 Zakah Management in Many Countries

Zakah management has been implemented in many Muslim countries. For example, in Ghana, according to Dogarawa (2009), the institutions of *zakah* & *waqf* are used to combat poverty and enhance welfare in society. Due to that, there is a dire need to activate, revitalize, and reform *zakah* & *waqf* management formulas and to address unsettled issues inherent in the institutions. In another research, Dogarawa (2008) concluded that the Zakah system provides a continuous transfer of income from the rich to the poor in Nigeria. If promptly collected and properly disbursed, it plays a role in solving dangerous problems such as poverty and inequitable income distribution in a Muslim society.

On the other hand, Hasanah (2014) compared the implementation of *zakah* management in three different countries, namely Saudi Arabia, Sudan, and Indonesia. In Saudi Arabia and Sudan, *zakah* can be used for the economic empowerment of people. Zakah is managed by amil who are able to manage *Zakah* productively and regulated by appropriate legislation. In Indonesia, *zakah* should be able to help the government tackle social and economic problems. However, currently, *Zakah* in Indonesia cannot be utilized properly due to unprofessional *amil*.

In the city of Kedah, Malaysia, some issues and gaps were identified, such as the effectiveness of *zakah* distribution not being shown. This issue of effectiveness in *zakah* distribution needs to show a healthier trend to convince worried payers (al-Haq & Abd-Wahab, 2017). *Zakah* plays an important role in poverty alleviation and socio-economic development in

Special Issue, April 2024

ISSN: 2806-4801



Malaysia. The *zakah* system shall progress alongside the tax system and provide satisfaction and enhance loyalty to *zakah* contributors (Shariff, Jusoh, Mansor, & Jusoff, 2011). Ibrahim & Ghazali (2014) highlighted problems and challenges faced by the *Zakah* Board in performing as a "micro-finance institution" in Selangor, Malaysia. This productive *zakah* has the goal of alleviating poverty and reducing income inequality.

In Pakistan, the national *zakah* system is a simple system based on traditional Islamic law. The *zakah* system faces challenges of deficiencies due to corruption, favoritism, and government greed. Apart from that, Pakistan's national *zakah* system has enormous potential to help vulnerable poor older people but is undermined through insufficient funding, cumbersome administrative processes, and corruption (Clark, 2001).

#### 2.4 Zakah Management in Indonesia

In Indonesia, *zakah* management is governed by Law No. 38 of 1999 concerning the Management of *Zakah* and Director General of Islamic Community Guidance and Hajj Affairs No. D. D / 291 of 2000 concerning Technical Guidelines for the Management of *Zakah*. In this Law, there are still many shortcomings, especially the absence of sanctions for *muzakki* who neglect their obligation to pay *Zakah*. However, this Law encourages efforts to establish *zakah* management institutions that are trustworthy, strong, and trusted by the community.

In this Law, it is stated that the management of zakah aims to:

- Improve services for the community in carrying out *zakah* according to religious guidance.

Special Issue, April 2024

ISSN: 2806-4801



- Improve the function and role of religious institutions in an effort to realize societal and social justice.

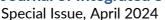
- Increase the yield of use and the usability of *zakah*.

In Chapter III of Law No. 38 of 1999, it is stated that the zakah management organization consists of two types, namely the *Amil Zakah* Agency (BAZ) and the *Amil Zakah* Institution (LAZ).

The management of *Zakah* by institutions has several advantages, including (Parakkasi, 2019):

- Guaranteeing the certainty and discipline of *zakah* payments.
- Avoiding the inferiority complex of the zakah mustahiq when facing directly to receive zakah from the muzakki.
- Achieving efficiency and effectiveness as well as the right targets in the use of zakah assets according to the scale of priorities that exist in a place.
- Showing the prominence of Islam in the spirit of Islamic governance.
- Facilitating the coordination and consolidation of Muzakki and Mustahiq data.
- Facilitating reporting and accountability to the public.
- Ensuring *zakah* management can be managed professionally.

Conversely, if zakah is handed over directly from muzakki to mustahiq, although legal by Sharia, the wisdom and function of



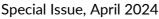
ISSN: 2806-4801



zakah, especially those relating to the distribution and welfare of the ummah, will be difficult to realize. The National Amil Zakah Agency (BAZNAS) is a non-structural government institution that is independent and responsible to the President through ministers to carry out zakah management. The function of BAZNAS is for planning, implementing, controlling, collecting, distributing, and utilizing zakah, as well as reporting and accountability for the management of zakah. BAZNAS is authorized to collect zakah through the Zakah Management Unit (UPZ) and/or directly. UPZ includes state institutions, ministries/government institutions, state-owned enterprises, private companies, representatives of the Republic of Indonesia abroad, and state mosques (Sahroni, Suharsono, & Setiawan, 2018).

To assist BAZNAS in carrying out the collection, distribution, and utilization of *zakah*, the community can form the *Amil Zakah* Institution (LAZ). The establishment of LAZ must obtain permission from the minister and fulfill the requirements as an Islamic community organization that manages the fields of education, *da'wah*, and social services registered with the Ministry of Religion. LAZ is a legal entity that has been approved by the Ministry and organizes government affairs in the legal field. LAZ must get a recommendation from BAZNAS and have its own internal sharia supervisor. LAZ must have technical, administrative, and financial capabilities to carry out its activities. LAZ is a non-profit organization and is willing to be regularly audited for sharia and finance.

BAZNAS and LAZ are obliged to distribute Zakah to mustahiq according to Islamic law. The distribution of alms is based on a



ISSN: 2806-4801



priority scale, considering the principles of equity, justice, and territoriality. *Zakah* can be utilized for productive efforts in the framework of handling the poor and improving the quality of life. The utilization of *zakah* for productive endeavors is carried out if basic needs have been fulfilled. In addition to receiving *zakah*, BAZNAS, and LAZ can also receive *infaq*, charity, and social funds. The distribution and utilization of these funds must be carried out in accordance with Islamic law and line with the designation made by the giver.

#### 3. RESEARCH METHODOLOGY

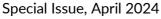
#### 3.1 Research Design

The research design employed in this study utilizes a qualitative method. Qualitative research involves a research procedure that produces descriptive data in the form of written or oral words from individuals and observed behavior. The method aims to explore and derive meaning from the data obtained through the study's results.

One of the approaches used in this qualitative research is the case study approach. This approach is employed to investigate and understand an event or problem by collecting various kinds of information, which are then processed to find a solution to the revealed problems.

#### 3.2 Sources of Data

The data for this research is sourced from primary data, which refers to directly collected data from the first source. Primary data will be obtained through literature study, field research, and interviews with several administrators at Amil Zakah



ISSN: 2806-4801



Institution, zakah payers (muzakki), and zakah receivers (mustahiq).

#### 3.3 Analysis and Interpretation

Analyzing the problems and data interpretation are essential to achieve the objectives of this research. In the case study approach, data analysis can be conducted through the following steps:

- a. Organizing information/data.
- Reading the entire information/data and providing suitable codes.
- Making a detailed description of the case and its context.
- d. Establishing patterns and identifying relationships between several categories.
- e. Interpreting and developing a natural generalization of the case.
- f. Presenting the findings narratively in the study.

#### 4. RESULTS AND DISCUSSION

#### 4.1 Profile of Rumah Zakat (RZ)

Rumah Zakat is an *Amil Zakah* Institution that focuses on the management of *zakah*, *infaq*, and *sadaqa* to be distributed to those in need, especially in efforts to alleviate poverty and improve social welfare. This institution plays a role in collecting and distributing *zakah* funds as well as implementing various

Special Issue, April 2024

ISSN: 2806-4801



humanitarian programs and projects to assist the underprivileged and people in need of assistance.

Vision: International philanthropy organization based on professional empowerment.

#### Mission:

- a. To actively participate in building an international philanthropy network.
- b. To facilitate society's independence.
- c. To optimize all related aspects of resources through human excellence.

#### **Brand Values:**

Trusted: To run the business professionally, transparently, and reliably.

Progressive: To bravely innovate and educate in order to gain more benefits.

Humanitarian: To facilitate every humanitarian action sincerely and universally for the sake of humankind (Rumah Zakat, 2022).

Rumah Zakat was officially established on September 1, 2003, in Bandung, Indonesia. It was founded by a group of young Muslim professionals and philanthropists with the aim of creating an efficient and transparent zakah institution. Their goal was to collect and distribute zakah funds effectively to assist the less fortunate and contribute to community development.

Special Issue, April 2024

ISSN: 2806-4801



Since its inception, *Rumah Zakat* has experienced rapid growth and expanded its presence across Indonesia. It operates as a non-profit organization with a strong emphasis on accountability, professionalism, and innovation. The institution collaborates with various partners, including government agencies, NGOs, and international organizations, to implement a wide range of humanitarian and development projects.

Over the years, *Rumah Zakat* has played a significant role in poverty alleviation, disaster relief, healthcare, education, and various other social and community development initiatives. Through its programs, it has positively impacted the lives of millions of people throughout Indonesia.

Currently, *Rumah Zakat* continues to evolve and adapt to the changing needs of society, aspiring to be a leading philanthropic institution that empowers communities and contributes to creating a more just and equitable society.

# 4.2 Collection and Distribution of Zakah Funds at RZ - Yogyakarta Branch

The management aspect plays a crucial role in the successful collection and distribution of *zakah* at RZ - Yogyakarta Branch. The process of *zakah* collection is closely intertwined with its management, which is vital for achieving the desired outcomes. To raise funds from the community, RZ employs the following methods:

A. Direct Fund Collection System: RZ's representatives visit potential donors in person. During these interactions, RZ presents its programs through presentations. Alternatively, donors can visit the RZ

Special Issue, April 2024

ISSN: 2806-4801



office to directly contribute their *zakah*. In this case, donors have the flexibility to specify the recipients or entrust RZ with distributing *zakah* to those in need.

B. Indirect Fund Collection System: RZ organizes events that engage prospective donors, such as seminars and gatherings related to social issues. These events provide education to prospective donors about RZ's programs, motivating them to contribute their funds through RZ, including zakah and other humanitarian donations.

In its efforts to collect funds from the community, RZ offers various service products that continuously evolve with the organization's growth. Currently, RZ's service products can be categorized into several parts:

- Collection of Zakah funds:
- Collection of humanitarian funds:
- Collection of infag / sadaga funds;
- Collection of orphan funds;
- Collection of cash waaf funds:
- Collection of qurban savings funds;
- Collection of CSR (Corporate Social Responsibility) funds;
- Collection of relief goods;
- Partnership for implementing corporate social programs by government / private sector.

Special Issue, April 2024

ISSN: 2806-4801



In the distribution of *Zakah*, the first step involves the Amil Aakah identifying and classifying potential recipients, known as *mustahiq*. This process is crucial for determining priority, including who should receive Zakah first, the criteria used for prioritization, and whether Zakah should be given in consumptive or productive forms.

At RZ - Yogyakarta Branch, *zakah* distribution primarily focuses on aiding the needy and impoverished, given the substantial number of people living in poverty in the area. However, RZ remains open to assisting other groups as well, as dictated by the specific circumstances on the ground.

According to RZ, there are two main groups classified as poor and destitute:

- A. People Unable to Work: This group includes the elderly, orphans, and individuals with mental or physical disabilities who cannot engage in employment. They receive regular *zakah* support, either for the duration of their lives or until they can achieve independence.
- B. People Capable of Work but Lacking Capital: This category comprises individuals who have the potential to work and generate income but lack the necessary capital to start businesses. This group, which includes traders, craftsmen, and farmers, receives *zakah* to establish small businesses, enabling them to attain self-sufficiency and meet their daily needs.

RZ provides assistance to these disadvantaged individuals through various levels of support, ranging from consumptive to productive assistance:

Special Issue, April 2024

ISSN: 2806-4801



A. Consumptive Assistance: This form of aid is provided directly to address immediate needs. It may take the form of financial assistance or the provision of essential items required by those in need.

B. Productive Assistance: RZ offers community development programs as a form of productive assistance. These programs include training and the provision of capital to help individuals lift themselves out of poverty. An example of such a program is "Rumah Mandiri," an economic development initiative. This approach ensures that zakah funds are used effectively to uplift the less fortunate, providing them with the means to improve their livelihoods and become self-reliant.

#### 4.3 RZ's Roles and Strategies

To raise awareness among muzakki, RZ employs several strategies to encourage donors to channel their funds through RZ. These strategies include:

- A. Friday Sermons: Utilizing Friday sermons to educate the community about the importance of zakah and how to calculate it.
- B. Majelis Ta'lim: Organizing educational gatherings to provide insights into zakah and its practical aspects.
- C. Magazines, social media, and Brochures: Creating practical materials that explain the assets subject to zakah and the calculation process, which are



Special Issue, April 2024 ISSN: 2806-4801

disseminated through magazines, social media channels, and brochures.

D. Direct Involvement: Encouraging donors to participate in the direct distribution and utilization of *zakah* funds at RZ – Yogyakarta Branch.

These efforts are aimed at attracting more donors and increasing the funds received by RZ. RZ keeps *muzakki* informed through its website, which can be accessed at https://www.rumahzakah.org/care/donasisaya (account).

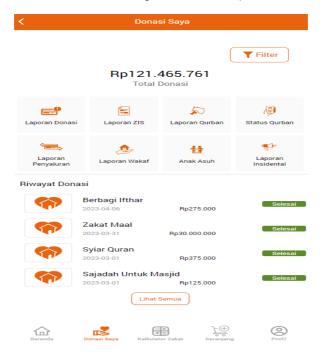


Figure 5. Rumah Zakat Donor Account

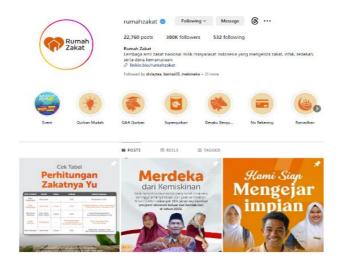


Special Issue, April 2024 ISSN: 2806-4801

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# RZ provides public information through:

- Monthly donor magazine
- Website
- Social media (Instagram, Facebook, Twitter)
- Rumah Zakat News videos on YouTube
- Local and national media





Special Issue, April 2024 ISSN: 2806-4801



Figure 6. Rumah Zakat Instagram and Facebook Account

To increase trust among existing donors, RZ employs several methods to instill confidence in the organization's performance. Most donors trust RZ with their funds, and RZ employs the following strategies to enhance this trust:

- A. Engaging Donors in Direct Fund Distribution: In the implementation of ongoing programs, RZ actively involves donors in directly distributing funds. For instance, by organizing social activities that allow donors to witness firsthand how their contributions support clinics, schools, and other initiatives.
- B. Regular Reporting to Donors: RZ consistently provides donors with detailed reports on the receipt and allocation of their funds. These reports are delivered

Special Issue, April 2024

ISSN: 2806-4801

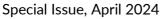


through monthly magazines or reports. By doing so, RZ aims to fulfill donors' information needs, ensuring they are well-informed about how their contributions are utilized, the form in which funds are distributed, and whether their donations reach the intended recipients. Monthly financial audits are conducted by the main office, and annually, external public accountants perform nationwide audits, ensuring transparency in the centralized funding system.

RZ strictly adheres to Islamic Sharia principles in the management of *zakah* and alms funds, overseen by the Sharia Council comprising three individuals knowledgeable in Islamic Sharia. This council supervises and deliberates on matters related to *zakah* management, community empowerment programs, and financial records. New programs proposed by RZ management are subject to consultation and review by the Sharia Council, which provides fatwas and guidance.

In accordance with the law, RZ is obligated to comply with government regulations and is required to submit reports to both the Ministry of Religious Affairs and BAZNAS. The Yogyakarta branch of RZ has earned an 'A' accreditation and received a Shariah compliance audit report from the Ministry of Religion, affirming that its management aligns with Sharia principles. Additionally, RZ has been awarded the ISO 9001 Quality Management certification by BSI in the category of Customer Relationship Management for Donors.

The role and function of RZ as an amil *zakah* is crucial to the success of Zakah management. Therefore, RZ needs careful planning, including the collection, distribution, recording, and



ISSN: 2806-4801



reporting of *Zakah* funds. With the increasing number of *muzakki* over time, the number of *mustahiq* will also rise, necessitating greater awareness among people to pay *zakah*. This presents a challenge for RZ in raising funds from the community, as it serves as a partner for the government in addressing social problems.

According to Mr. Listanto, the Funding Manager at RZ Yogyakarta Branch, RZ's role and strategy in maintaining donors while effectively managing *zakah* involves strengthening donor engagement in this digital era. Currently, RZ raises awareness by delivering transparent financial reports regarding the distribution of *zakah* and alms. Building trust within the community is achieved by offering simple, user-friendly digital payment facilities for Zakah.

RZ has introduced the funding platform sharinghappiness.org to facilitate this process. Recognizing Indonesia's high level of social sensitivity, RZ is dedicated to providing convenient options for *zakah* payment.

Special Issue, April 2024

ISSN: 2806-4801



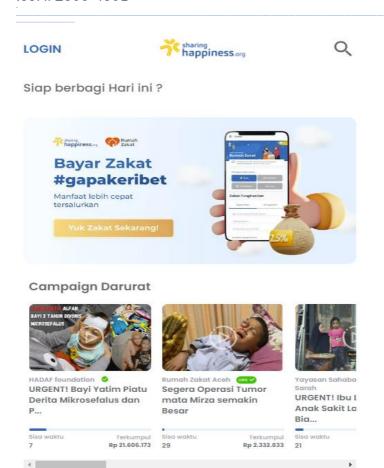


Figure 7. Sharinghappiness.org Funding Platform

RZ offers services that directly benefit donors. Across all its branch offices, RZ maintains standardized characteristics, ensuring that its services resemble those of a bank. This approach aims to convey the message that social institutions



Special Issue, April 2024 ISSN: 2806-4801

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provide services with the same level of professionalism as commercial businesses.

RZ regularly updates donors on empowerment programs through various channels, including SMS, email, and online accounts. Public information is disseminated through social media platforms such as Facebook, Twitter, Instagram, and YouTube. Additionally, financial reports are made publicly accessible on the website and through mass media channels.



Figure 8. Rumah Zakat Main Website

Convenience is an integral part of Rumah Zakat's commitment to enabling *muzakki* to optimize their worship, including Zakah, *Infaq*, *Sadaqa*, and other empowerment programs. RZ is

Special Issue, April 2024

ISSN: 2806-4801



dedicated to fulfilling the *muzakki*'s mandate by providing easy access to pay *zakah* through various methods, including:

- Visiting the counters in person
- Donation pick-up services
- Credit card or PayPal transactions
- Inter-account transfers or ATM transactions
- Donations via the Post Office

RZ actively involves donors, ensuring that *Muzakki* can directly participate in and witness the community empowerment process funded by their contributions. RZ has gained donors' trust through numerous awards received in 2022, including:

- Global Good Governance Awards for the 2022 3G Social Responsibility Award
- Certificate of Appreciation for its efforts in the Special Protection of Children, especially orphans affected by Covid-19
- Indonesia Brand Communication Champion award in the category of "The Best Social Media Performance"
- Philanthropic Institution for Community Economic Empowerment in 2022
- Indonesia Halal Industry Award 2022 in the category of Best Community Social Impact Initiative

Special Issue, April 2024

ISSN: 2806-4801



As a support system for *Muzakki*, RZ provides program updates, particularly those with special and transparent values related to RZ's empowerment initiatives. Donors can seek consultations by visiting our offices in person or contacting us by telephone to address any questions regarding zakah and alms. RZ offers assistance in providing arguments (*daleel*) and calculating the required *zakah* amount. Through these efforts, RZ aims to instill confidence and strengthen trust among *Muzakki*.

RZ also plays a vital role in educating the public about the obligation of *zakah* through routine community teachings, engagement in disaster relief efforts, and partnerships with large corporations involved in education and health programs.

#### 5. CONCLUSION

This paper discusses the roles and strategies of the *amil zakah* institution in increasing awareness of *zakah* payments by *Muzakki*. The performance of the Rumah Zakat (RZ) - Yogyakarta Branch has adhered to Islamic Sharia and government regulations. In carrying out its main duties, which include recording and administering *zakah* assets in compliance with applicable regulations, conducting regular internal and external inspections by public accountants, publishing annual audited financial reports through mass media, and submitting semi-annual reports to the Ministry of Religion and BAZNAS.

The method used by RZ in collecting funds can motivate and raise awareness in the community to channel their *zakah* through RZ, ensuring that *zakah* distributed through RZ is more productive for the *mustahiq*. RZ - Yogyakarta branch adopts various approaches, such as raising awareness about the

Special Issue, April 2024

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obligation to pay *zakah* and informing *muzakki* about the option to channel their *zakah* through established *amil zakah* institutions. These efforts include Friday sermons, *majelis ta'lim*, social media, websites, magazines, brochures explaining the assets that must be paid, how to calculate them, and direct involvement in the distribution and utilization of zakah.

The role of RZ - Yogyakarta Branch as an *amil zakah* is crucial for the success of *zakah* management. Therefore, the RZ - Yogyakarta Branch needs careful planning, including the collection, distribution, recording, and reporting of *zakah* funds.

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