



PRODUCTIVE MANAGEMENT OF ZAKAT FUNDS FOR MUSTAHIQ EMPOWERMENT AT THE ORPHAN FRIEND DORMITORY IN MEDAN CITY

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Abstract: This research aims to determine how to manage productive zakat funds to empower mustahik in the Sahabat Yatim Dormitory. This research focuses on how zakat funds are collected, allocated and utilized to improve the welfare of mustahik, especially orphans and poor people. Management of productive Zakat funds for the empowerment of Mustahik Sahabat Yatim is an effort to enhance the welfare of underprivileged communities, especially abandoned orphans who are unable and can be used for educational and future needs. The research method is descriptive qualitative and uses observation, interviews and documentation. This analysis technique uses three inductive data analysis processes: processing data, presenting data, and drawing conclusions. The results of this research show that productive management of Zakat funds in Sahabat Yatim can encourage inclusive economic growth and provide a sustainable positive impact on society. It also provides an important contribution to the practical and theoretical understanding of the role of productive zakat in empowering mustahik, especially for orphans.

Keywords: *productive zakat, empowerment, mustahiq*

A. Introduction

The Friends of Orphans Dormitory is an institution that focuses on empowering orphans through education and skills development to improve the welfare of orphans through education and skills development. Productive zakat funds are used for productive economic activities to help mustahik become more economically independent. Problems that occur are the lack of accurate and detailed data about the financial conditions, and specific needs of mustahik, incomplete surveys that are only carried out in areas that are easy to reach, thus ignoring mustahik in remote regions and zakat funds are not distributed evenly, focusing more on big cities.

According to etymology, zakat means blessing, clean, growing, and good. It is called zakat because it can develop and keep the assets for which zakat has been taken from danger. According to Ibn Tamiyah, the hearts and assets of people who pay zakat become pure and clean and develop meaningfully. Meanwhile, according to the term, it



is a certain amount of property that must be released by Muslim people and given to groups entitled to receive it according to the provisions set by Islam (Chaniago, 2015). Therefore, every person who has fulfilled the criteria set by the religion is obliged to pay zakat.

Zakat management is the activity of planning, organizing, implementing and supervising the collection, distribution and utilization of zakat. Meanwhile, an inseparable part of zakat management is *muzakki* and zakatable assets, mustahik and amil. Therefore, a mustahik is a Muslim entitled to receive part of the zakat assets he gives. (Soemitra 2009) .

Sahabat Yatim is a social institution that received official recognition as a National Amil Zakat Institution (LAZNAS) on December 30 2020. Its focus is on caring for and empowering orphans and the poor. Sahabat Yatim, founded on September 1 2009, educates the younger generation towards a bright future in the face of hardship and helplessness caused by the loss of parents and poverty. Five sources were interviewed: Mr. Wahyu, Mrs. Nazli and their younger siblings who lived in the dormitory. Recently, Sahabat Yatim has built 25 dormitories for thousands of orphans and poor people. The Friends of Orphans Dormitory is located in 12 locations throughout Indonesia, including Tangerang, South Jakarta, Bogor, Surabaya, Samarinda, Balikpapan, South Kalimantan, Medan, Bekasi, Central Java and Banjar Baru.

Professional Zakat administration requires skilled personnel who know Zakat-related topics such as Muzakih, Nisab, Haul, and Mustahik Zakat. Furthermore, because Zakat is a social service recognized and regulated by certain norms and principles, Zakat managers must be highly dedicated to implementing it (Sahal, 2004). Services have been provided to underprivileged orphans and widows, especially in dormitories, Friends of the Orphans, under the supervision and care of the boarding house administrators, by meeting their daily needs, from waking up to returning to sleep.

The essence of zakat obligations in Islam must be established as an important tool to improve the welfare of people experiencing poverty most effectively and strategically. Zakat for the rich does not indicate a decrease in wages; On the contrary, it increases their wealth rather than reducing it. This statement follows the etymological definition of Zakat and Islamic law. According to its etymology, zakat means holy, increasing, beneficial, developing, holy and beneficial. (Abdul 1996)

Zakat plays an important strategic role in alleviating poverty and encouraging economic development. In contrast to other forms of development assistance, zakat has no negative consequences other than pleasure and the hope of reward from Allah alone. However, this does not mean that the zakat process does not have a control system. The strategic value of zakat mainly comes from its religious mission. This is a reflection of a person's religion. Second, the source of zakat never ends. This means that no more money will be left to withdraw from Zakat, and those who have already done so will continue. Third, zakat effectively eliminates social unrest and can instead lead to the redistribution of assets and equal development. (Sartika 2008)

Zakat, donations, and alms are examples of Islamic charity. Allah has determined the distribution of rights and obligations between two groups (rich and poor) in equal distribution of wealth, namely through the zakat system so that social life and feelings of envy are closely intertwined. Moreover, any envy that may arise between disadvantaged

groups can be allayed. Moreover, the wealth of the rich includes the rights of the poor. Zakat is not personal; its implementation depends solely on individual awareness. Zakat is both a right and an obligation. (Rusniati et al. 2020)

As the word of Allah SWT. in QS. At-Taubah verse 103 :

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: "Take zakat from their gardens to cleanse, purify, and pray for them. "Indeed, He is (grows) peace of mind for them; Allah is all-hearing, all-knowing" (QS At-Taubah: 103).

The previous verse shows that zakat is not paid, whether requested or not, sincerely or not. Zakat, on the other hand, is obligatory, requiring Muslims to donate some of their money for the benefit of other Muslims. We have other people's rights to our property, so paying zakat will help alleviate poverty. This verse emphasizes the importance of alms in purifying wealth and increasing blessings, especially in preparation for war. This underlines the role of the Prophet Muhammad SAW in bestowing blessings on his followers, providing calm, and reminding them of Allah's omniscience and goodness.

According to Teguh Ansori, who studied the management of productive zakat funds for empowering mustahik in Rajishnu Ponorogo, the results of this research show that the productive zakat fund distribution system at the Lazis nu Ponorogo branch is effective for empowering mustahik, showing that this is done through identification. Used as reference material. Namely, the Productive Zakat distribution program is available through NUSmart, NUSkill, NUPrencur, and NUFamily. Supervise implementing, monitoring, and managing productive Zakat facilities to empower Mustahik. Please rate the program at Amil, Administrator, Mustahik. (Ansori 2018)

According to Article 16, paragraphs (1) and (2) of Law Number 38 of 1999 concerning Zakat Management, the use of Zakat is intended to support the living needs of mustahik by religious provisions (eight asnaf) and is not productive. It is explicitly stated that it can be used for business purposes. Specifically, the Decree of the Minister of Religion (MRA) Number 373 of 2003 states in Article 28 paragraph (2) that using Zakat for industrial companies is permitted if Zakat can support the livelihood needs of many people. It is impossible, and it still produces a surplus. (Dana and Hendry, 2015). Thus, Zakat, especially Infaq and Shadakah, can be used by orphaned children who cannot afford training, materials, equipment, company capital, or mentoring.

Friends Hostel Orphans is the centre for distributing zakat because they can provide long-term assistance to those in need, especially orphans who cannot afford it. It is just that the management of funds is less productive because the distribution of funds is not carried out evenly, so some do not know or do not receive donations from orphan friends. As one of the fundamental foundations of Islam, Zakat plays an important role in overcoming social and economic problems. Productive management of zakat money is the key to maximizing its effectiveness, especially if it is used to empower mustahik, so it is necessary to pay more attention to remote areas because donors who live in urban areas rarely pay attention to them. In this way, the hope is that the donations received are correct and maximally in line with the hopes and intentions of the donors.

Many Indonesian Muslims question the law regarding the zakat funds used by mustahik to fund their businesses. In this regard, the Indonesian Ulema Council (MUI)

issued Fatwa Number 4 of 2003 concerning using Zakat Funds for Istithimala (Investment). The MUI fatwa states, "The distribution of Zakat Mal from Amil to Mustahik must be done directly but can be postponed if the Mustahik does not yet exist, or there are greater benefits." Apart from that, there are several conditions for distributing zakat as business capital; one is that zakat management must be carried out by a professional and trustworthy institution or body (Imus, Rosi 2019). However, this institution is responsible for ensuring that zakat is distributed efficiently and fairly to those in need, professionally, and following Islamic principles. However, we need to ensure that these institutions operate transparently, responsibly and efficiently so that Zakat truly benefits those in need.

Analysis of extreme and absolute poverty phenomena is important to interpret this phenomenon and find appropriate solutions because international organizations have identified several criteria for measuring these income levels. We need to find adequate indicators to avoid defining this phenomenon procedurally. The basis of classification developed by developing countries or countries in the world. (Adela 2012) Extreme and absolute poverty have serious consequences for individuals, families, and society. Both types of poverty can lead to hunger, disease, lack of adequate education, and significant economic inequality. Efforts to reduce extreme and absolute poverty include policies and programs implemented by Friends of Yatim that aim to increase access to income, food, clean water, adequate housing, health services, and education. They may include social assistance programs, local economic development programs, and sustainable economic empowerment initiatives.

Based on the explanation above, this research specifically focuses on empowering mustahiq through funds received from donors who provide alms to orphan friends, management of zakat funds in building mustahiq independence, programs implemented by orphan friends, supporting and inhibiting factors for the program orphan friends, as well as the criteria for receiving zakat funds for orphan friends in order to fulfil the mustahik's needs, and after receiving the benefits, it focuses on determining the development of the mustahik.

B. Method Study

This type of research involves field research using qualitative descriptive methods. The target of the research was the Medan Tembung Orphans' Dormitory. Data collection methods include observation, interviews, and documentation. The data analysis technique uses three inductive processes: processing, presenting, and concluding. The study focuses on productive zakat management and empowerment of mustahik who receive zakat. The sources who will be interviewed can provide detailed and in-depth information, namely the owner and caretakers of the Friends of Orphans dormitory.

Qualitative research methods are used to examine the conditions of natural objects, where the researcher is the key instrument for differentiation. According to Moleong, qualitative research is research that intends to understand phenomena about what is experienced by research subjects, for example, behaviour, perception, motivation for action, etc., holistically, through descriptions in the form of words and language, in a special natural context, by utilizing various natural methods. (Santori and Komariah 2009)

C. Results and Discussion

Zakat in Islam originates from almsgiving, an annual obligatory religious service that seeks to spread wealth to the poor and needy. Consequently, zakat functions as a method of purifying the wealth of Muslims. They are divided into two broad categories. Zakat Maal and Fitrah. Zakat maal equals 2.5% of a Muslim's assets and can be understood anytime. Meanwhile, zakat fitrah is only practised at the end of Ramadan, namely before the Eid al-Fitr holiday (celebrated at the end of Ramadan), by distributing food to those in need. (Timur, Kailani, Surama, 2020)

Since its founding in 2019, Sahabat Yatim Asrama Medan Aksara has prioritized using Zakat funds obtained as productive Zakat to empower Mustahik. Productive distribution of zakat money means channelling cash through empowerment programs, not transfers to mustahik in consumer products such as pocket money or household appliances. Participating in an empowerment program can help Mustahiq take more active steps to improve his life.

Table 1: Vision and Mission of Friends of Orphans

View	Information
Vision	To become Indonesia's proud Amil Zakat institution
Mission	<ol style="list-style-type: none"> 1. Forming Friends of Orphans who are professional, have character and are useful. 2. Realizing community independence and prosperity by providing the best service and sustainable empowerment. 3. Creating facilities and infrastructure and supporting integrated, effective and efficient systems. 4. Creating harmonious, dynamic and productive working relationships. 5. Making Friends of Orphans the main strategic partner for government, non-government and corporate institutions at home and abroad.

Source: Annual Report Friends of Orphans

According to Sunartiningsih (2004), Community empowerment is defined as an effort to help people gain the ability to solve problems and make their own decisions. Therefore, community empowerment seeks to foster the growth of community organizing strength and capacity, enabling it to overcome future obstacles depending on community needs.

1. Management of Zakat Funds in Building Mustahiq's Independence

Amil is the Custodian of Zakat, including the existing Zakat authority, whose job is to receive and process Zakat and distribute it, including how to educate and advise poor communities who receive Zakat. Amir Zakat is expected to be able to participate correctly and appropriately in empowering Zakat. Of course, it is hoped that the zakat received will be used for consumption and to improve the economy, such as business capital and work tools to support life that can be improved (Chaniago, 2015).

Based on the results of an interview with Nazli, Zakat funds are managed at Sahabat Yatim with transparency and accountability. Zakat funds are used to meet the basic needs of Friends of Orphans, including education, medical treatment, food and shelter for survivors. Friends of the Orphans is funded through tertiary

institutions, giving them a fair chance to develop their potential and improve their future.

Government regulations regarding the conditions and procedures for appointing a guardian determine the conditions under which a person or legal entity can be appointed as a guardian. There are four categories of parties who can serve as guardians. First, the child's family; second, brother; third, other people; and fourth, legal entity. What is meant by family is a blood family up to the third degree (Article 1 paragraph (5) Government Regulation Number 29 of 2019 concerning Requirements and Procedures for Appointing Guardians).

1. Indonesian citizens who permanently reside in Indonesia.
2. At least 21 (twenty one) years of age.
3. Physically and mentally healthy.
4. Well behaved.
5. Economically capable.
6. The same religion as the child's religion.
7. Obtain written goals from husband/wife for those who are married.
8. Willing to become a guardian as stated in the statement letter: I make a written statement that I have never and will not commit 1) violence, exploitation, neglect and abuse of children, or 2) application of physical punishment for any reason, including to enforce disciplinary laws against children.
9. Obtain written consent from parents if:
 - 1) They still exist, 2) their whereabouts are known, and 3) they have the authority to take legal action (Afghany, Ilyas, and Mansur, 2023). By following these provisions, the management of zakat funds can be carried out more regularly to build mustahik independence more effectively.

Education at the Friends of Orphans Dormitory is based on a strong religion and strives to strengthen the Islamic foundation by providing comprehensive education based on the Tafiz Quran. Even Friends of the Orphans has received various awards for the achievements of their adopted children, both in the academic and non-academic fields, including Champion Karate, Pencak Silat, Tafiz Quran, Arrow Championship, and Al-Quran Recitation from 2019 to 2021.

The aim of formal zakat management is twofold: first, to increase the efficiency and effectiveness of zakat management services, and second, to increase the benefits of zakat to improve community welfare and alleviate poverty. Administration of zakat as intended in Law Number 23 of 2011 includes planning, implementing and coordinating actions for collecting, distributing and utilizing zakat. (Fitri, 2017). Zakat management for orphans seeks to fulfil their basic needs while providing spiritual and emotional support so that they can grow into independent and empowered individuals.

Entrepreneurship is a mandatory activity carried out by Muslims. This initiative is driven by the urgent need for all Indonesian people to overcome the economic weaknesses that have caused the decline of various sectors of the Indonesian economy. The key to success as an entrepreneur is to live well. The more you give, the more you get. By donating, you expand your earning potential.

In this case, donations provide the opportunity for people to do work that is useful for themselves. (Saza l i, Agus, Amini, 2022)

Business development is often measured by the generated monthly income (sales). According to Ingarvati and Cowdin, business growth can be measured by increasing sales, employee numbers, profitability, and asset value. Additionally, using social media in business promotes branding, contact with customers, effective marketing, demonstrating strong knowledge, and building business networks. If all these tasks are completed, the company will grow. Zakat is also important for MSMEs because it can be used to finance them. Zakat can help MSMEs with business financing, vocational training, and infrastructure development, contributing to the community's economic welfare. However, the development of MSMEs can be a source of zakat for those who need it more.

The Sahabat Yatim Foundation was first established on September 1, 2009, and is based in South Tangerang and has six underprivileged orphans. Then, it was founded in Medan in 2019. The founders of the Sahabat Yatim Foundation are Mr. Bobby Satria, the Main Director; Mr. Kumara Edhi Dushyant, the Director; and Mr. H. Zakaria, the Sharia Supervisory Board. Zakat has a strong impact on society (Saria, 2012). He explained that increasing Zakat funds would increase people's level of faith, accelerate economic growth, and help redistribute wealth, which can reduce inflationary pressures and other social problems in society.

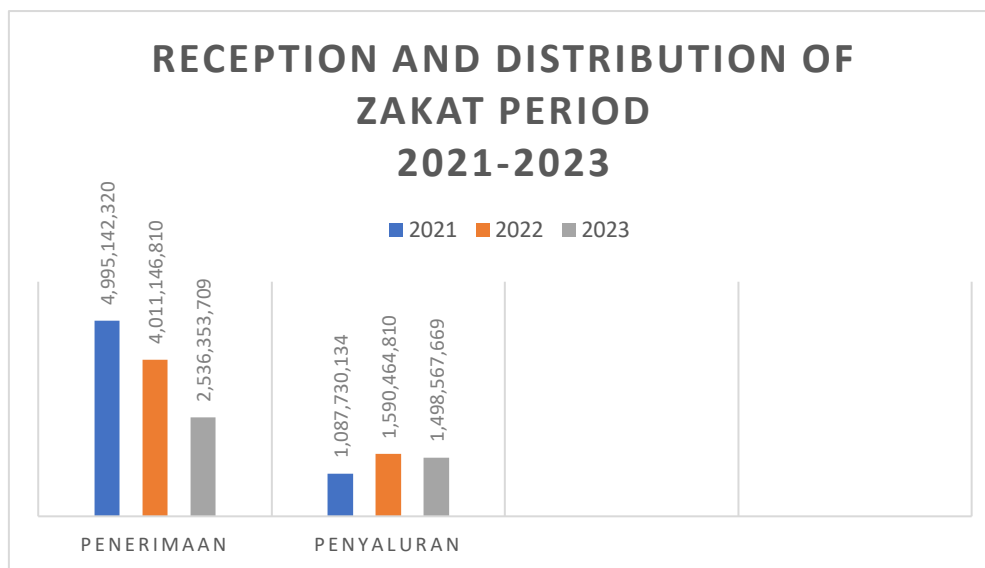


Figure 1 . Zakat Fund Diagram for the 2021-2023 Period

The bar chart above shows the decline in the amount of Zakat received and distributed over the last three years. Each bar represents a particular year, and the height indicates the amount of funds received. If you compare the height of the bars in different consecutive years, you will see a decline. Over the past three years, the decline requires careful evaluation to identify the causes and take appropriate steps to improve the situation.

Table 2. Recap of Zakat Receipt and Distribution for the 2021-2023 Period

Year	Reception	Distribution
2021	4,995,142,320	1,087,730,134
2022	4,011,146,810	1,590,464,235
2023	2,536,353,709	1,498,567,669
Total	11,542,642,839	4,176,762,038

Source: Interview with Mr Wahyu

From Table 2 above, it can be seen that the amount of Zakat received is greater than the distribution of Zakat to friends of orphans because the number of beneficiaries is still smaller, and we need to find more beneficiaries who need support. If zakat income exceeds existing needs, managers can allocate it to other welfare programs by Sharia law. Friends of Yatim can also partner with other institutions and organizations that implement programs and projects that align with their vision so that the positive impact of the Zakat Fund can be even greater.

The number of Mustahik at the Medan Aksara Orphan Foundation is approximately 300. There are more than 150 orphans who are beneficiaries alone. The process of collecting Zakat funds by visiting dormitories and Zakat service points directly and providing services at Sahbat Yatim is an effective way to reach people in need directly, and this Friday's Zakat point will also increase public awareness about Zakat and the importance of zakat. Provides opportunities for individuals to participate in philanthropic activities. Apart from sending proposals to companies, collaborating with companies that are friends of orphans can expand the reach of the Zakat program and increase the funds collected to support friends of orphans. They also receive gifts from visiting benefactors who give them money, goods and food. Therefore, friends of orphans carry various types of zakat collections.

Table 3. Details of Zakat Receipts for the 2021-2023 Period

Reception	2021	2022	2023
Zakat	41,525,500	52,562,000	58,782,671
Zakat fitrah	2,110,000	6,710,500	4,105,000
Infq is not bound	4,681,957,920	3,685,365,110	2,224,175,899
Infq is bound	192,367,100	240,265,900	206,834,300
Waqf	6,670,000	7,320,800	3,600,000
Sacrifice	70,511,800	18,922,500	36,972,952
DSKL	0	0	1,882,887
Total	4,995,142,320	4,011,146,810	2,536,353,709

Source: Interview with Mr Wahyu

Based on Table 3 above, the development of productive Zakat funds at Sahabhat Yatima from 2021 to 2023 is: You will experience big changes. The amount of zakat received by orphan friends yearly has increased due to several factors, such as economic growth, increasing public awareness of zakat obligations, and increasing the number of people who provide waqf. It shows that more and more people care and are willing to contribute to the lives of poor orphaned children, which, in the end, can improve overall social and economic welfare.

In general, zakat funds can be distributed to two types of activities, namely consumptive and productive activities (Mustafa Edwin Nasution 2009). Consumptive activities are activities in the form of momentary assistance to solve problems. Meanwhile, productive activities are assistance activities intended for productive business activities so that they have a long-term impact on mustahik. Mustahik's development after benefiting from the Friends of Orphans program in terms of education. Their assistance enables them to obtain better formal education, vocational training, or financial assistance for education in the health sector, such as mandatory routine health checks. Health services and medicines are always available when needed, and from an economic perspective, the community must receive assistance in business funding, training, and even finding work. From a social welfare perspective, it has positive social and community impacts.

The influence of awareness on the decision to pay zakat shows that awareness significantly influences the decision to pay zakat. This research provides additional strong evidence regarding the influence of awareness on the decision to pay zakat. The implications of these findings include contributions to scientific understanding, the importance of awareness for zakat payers, and strategies that zakat institutions can implement to increase awareness and participation in zakat payments. This aligns with research (Zuhri, Sholahuddin, and Nasir 2023), whose results show that awareness positively and significantly affects the decision to pay for zakat at the Amil Zakat Institution.

2. Mustahiq Empowerment Program at Friends of Orphans

The Empowerment Programs carried out by orphan friends according to their fields include :

Economics:

1. Business Capital Assistance

Through this program, Friends of the Orphans hopes to positively impact society, especially in improving the standard of living of poor people and turning them into entrepreneurs. Business Package Assistance is a community empowerment program for Friends of Orphans that provides a complete business package that includes training, supplies, equipment, business capital, and mentoring. Business capital assistance aims to help entrepreneurs start or expand their businesses without facing undue financial burdens.

2. Business Package Assistance

Providing business financing support to micro, small, and medium businesses with minimal capital and income and small traders just starting their businesses. The criteria for a "newly started" business is measured from the start of a business established for less than two years. The support in the Business Package aims to provide comprehensive support to entrepreneurs so they have more opportunities to run their businesses successfully.

Field of education:

Every citizen has the right to education, as stated in Article 31 Paragraph 1 of the 1945 Constitution. For this reason, Friends of the Orphans need to play an active role in fulfilling, among other things, legal obligations. Providing

opportunities for orphans and underprivileged children to get a proper education for a better future. Programs implemented include:

1. **Intensive Compensation for Students (SIADIC)**
This routine program supports educational institutions for orphans from low-income families by providing intensive support every two months to ease the burden on parents from low-income families. Assisting orphans who cannot afford to support educational institutions can help students realize their learning potential and develop optimally.
2. **Sholeh Children's Dormitory (ASAH)**
This facility's child care and development program is under the direct supervision of Abi and Umi, who care for the children 24 hours a day. Sholeh Children's Hostel aims to educate foster children so that they excel in academic and non-academic fields and build their character and mental formation.
3. **Supporting orphans who have left their mark**
The compensation program is provided as a means of support for orphaned children who are unable to become successful children (both academically and non-academically). Providing school supplies (notebooks, backpacks, pocket money, etc.) gives orphaned children the same opportunity to become successful and independent in achieving achievements, developing their potential, and realizing their dreams.
4. **Memorizing the Indonesian Al Quran (IMQ)**
Tahsini classes are an initiative to eradicate Koran illiteracy and improve the memorization skills of the beneficiaries. The Tahseen Class is a TPA/TPQ or Majlis Taqrim collaboration program that provides the benefit of learning to read the Koran and targets orphans and poor people who live around orphanages and the Friends of Orphan Services office. It is a place where children can learn and memorize the entire Al-Quran.

Social Humanitarian Field:

1. **Compensation for poor widows (SAJADA)**
The Orphan Friends program has been initiated since 2012 and is still running. The compensation provided is in the form of necessities, which are given twice a month to needy widows and pocket money. We aim to assist those in need so that they can fulfil their basic needs and live decent lives.
2. **Qurban Archipelago**
It is an annual sacrificial animal slaughter program that will be distributed to orphans, people experiencing poverty, and marginalized communities in various corners of the archipelago. The program includes distributing sacrificial and processed sacrificial meat, beef floss, corned beef, rendang, and meatballs. It manifests the spirit of sharing and solidarity in Islam, where Muslims worldwide are encouraged to share their sustenance with others in need, especially during the Eid al-Adha celebration.
3. **Friends of Orphan Rescue (Disaster)**
It is a social and humanitarian program at the forefront of responding quickly and appropriately to natural disasters to assist victims of natural disasters. The assistance includes clothing, food, shelter, children's healing facilities, and temporary housing. Through Friends of Orphan Rescue, it is hoped that

orphaned children will get the help they need to start the recovery process and rebuild their decent lives.

Social field of da'wah:

1. **Cleaning the Mosque (BBM)**

Muslims can raise awareness about the importance of keeping places of worship clean by creating a comfortable worship environment. The mosque cleaning program is one of Sahabat Yatim's routine cleaning and maintenance programs, which includes sweeping and mopping the mosque floor, cleaning carpets, cleaning windows and doors, keeping bathrooms clean, cleaning the yard, and cleaning or repairing damaged parts.

2. **Assistance for Worship Facilities**

This program distributes assistance for worship equipment to mosques that still lack facilities, creating a comfortable place of worship for the congregation.

3. **Orphan Friends Share**

A program that compensates beneficiaries in various forms, including cash and food given to poor orphans and underprivileged people.

Health:

1. **Spread Nutrition (Milk Pedia)**

Fresh milk is distributed specifically and continuously every month in various places in Indonesia. Distribution of ready-to-drink pure cow's milk.

2. **Blessing Food**

Providing nutritious food to the poor, food in boxes containing rice and side dishes, and pure cow's milk.

3. **Healthy Friends (SASET)**

The Laznas Friends of Orphans program provides free health services to orphans and poor people who struggle to pay for treatment. Such as free blood sugar, cholesterol and uric acid level checks for those who need them.

4. **Friends of Circumcision**

Providing free Mass Circumcision services to orphans and poor people who have not yet carried out the obligation of circumcision. So that it can provide moral support, a sense of security and comfort for children who will undergo the circumcision process and ensure that the process runs smoothly and safely.

During the month of Ramadhan, special programs are implemented, such as Orphan Shopping, Pious Children's Allowance, and Pious Children's Parcels, and each child is given a shopping voucher worth IDR 500,000 per person to encourage children to shop systematically. So they can buy whatever they want, including clothes, shoes and other necessities. There is also an orphan allowance in THR money, so Rp. 350,000 per person for residents and non-residents. Children going home will be given parcels containing parcels of the pious child, and instead of going home empty-handed when they return home, they will give these parcels as souvenirs and give them to their families.

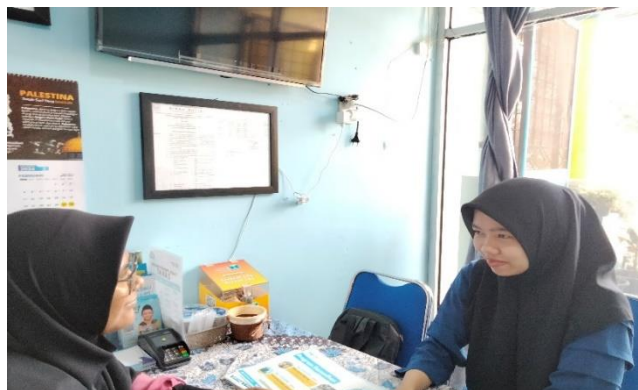


Figure 1: Interview with Hostel Services Staff

Source: Personal Documentation

3. Supporting and Inhibiting Factors in the Sahabat Yatim Program

In running a program, supporting and inhibiting factors contribute to its success. Likewise, Friends of Orphan Aksara, in implementing the programs described above, include the following:

a. Supporting factors

Every program by Sahabat Yatim aims to improve the social life and economic needs of mustahik. The greater the public awareness of the importance of helping orphans, the greater the support can be provided. Collaborating with other agencies or organizations can expand the program's reach and provide additional resources. It will also provide education and training to orphans to improve their skills and give them better opportunities for the future.

Amid conditions like these, orphans are expected to have a positive attitude to survive while still having good hopes for the future, even with the conditions they face. Individuals who have a positive outlook have hopes for a good future despite many challenges and misfortunes are known as individuals who have optimism (Ni'mah, 2013)

b. Obstacle factor

A lack of awareness or understanding of the problems orphans face can hinder efforts to support them effectively. Changes in the social, economic or political environment can affect the stability and sustainability of the Sahabat Yatim program. Obstacles in managing the zakat funds given are different from what has been targeted, such as having planned to give them to 3,000 beneficiaries. However, it turns out that only 1,000 beneficiaries received them. It can be overcome by using the remaining available funds wisely to help as many additional beneficiaries as possible or by providing other programs that align with the objectives of zakat.

What is no less important in maximizing the function of zakat is the distribution of zakat to those entitled, namely to the eight asnaf. Since ancient times, the use of zakat can be classified into four forms, namely traditional consumptive distribution directly to mustahik, creative consumptive giving in the form of scholarships, traditional productive giving in the form of

objects or goods such as giving goats, cows, pedicabs and so on, creative productive giving zakat in the form of revolving capital for business processes, social programs, or additional capital for small businesses (Suyitno, 2005)

4. Criteria for Recipients of Zakat Funds from Orphan Friends

The Koran already has conditions for receiving zakat donations; one is that the amil distributes it to those entitled to receive it, namely asnaf. Suppose a mustahiq asks for financial assistance from Sahabat Yatim. In that case, the organization will conduct an initial survey to see if you have followed the specified application criteria, including a family card, photocopy of KTP, indigent certificate, and parents' death certificate. Then comes the selection stage, which determines who deserves it. This program is implemented every two months. By waiting for news from the centre, the institution will contact the mustahiq, who is entitled to financial assistance.

Recognizing and understanding mustahik zakat ensures more effective and proportional distribution. It can be done by conducting an initial survey of the existence of mustahik, grouping by their motivation and seriousness in changing from mustahik to muzakki. Those serious about transformation who can carry out commercial activities are considered to have received sufficient zakat assets to do business. Meanwhile, people who are unable to carry out economic activities do not need to be given large amounts of zakat but instead distribute it in consumptive form (Zumrotun, 2016)

D. Conclusion

Management of productive zakat funds to empower mustahik for orphans is an effective strategy for building economic independence for beneficiaries. This way, zakat funds are given directly and invested in productive projects. The research results show that productive zakat funds are managed well through various empowerment programs such as skills training, formal and non-formal education, and small business assistance.

The programs carried out by orphan friends are:

1. In the economic sector, business capital and package assistance are needed.
2. in the field of education, namely intensive compensation for students, Sholeh Children's Dormitory, support for outstanding orphans, Memorizing Al Quran Indonesia,
3. in the social and humanitarian field, namely compensation for poor widows, Qurban Nusantara, friends of disaster orphans
4. in the social field of da'wah, namely cleaning mosques, assisting prayer facilities, sharing with orphaned friends
5. in the health sector, namely spreading nutrition (susupedia), eating blessings, healthy friends, and circumcision friends.

It can help increase the ability of mustahik to be financially independent, improve their standard of living, and reduce dependence on social assistance. Thus, productive management of zakat funds can increase inclusive economic growth and positively impact society. Collaborating with other agencies or organizations can expand the

program's reach and provide additional resources. Education and training for orphans can also improve their skills and give them better opportunities for the future.

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