DISTRIBUTION AND EMPOWERMENT OF ZAKAT IN MAQASID SHARIA PERSPECTIVE: A CASE STUDY OF DOMPET DHUAFA WASPADA

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Abstract

Distribution becomes a key issue in the management of zakat in terms of its elementary role to achieve *maqasid sharia* as the goal. Today, there are a plenty of innovative programs made by zakat management agencies in distributing zakat such as by DDW in North Sumatra to persuade people to give up their zakat to optimize in targeting the *maqasid sharia*. This study will elaborate the role of distribution in meeting the requirement of targeted *maqashid sharia* involving qualitative data collection method based on interview and documentary inter-rater reliability procedure. The study reveals that the distribution organized by DDW has been successfully allocating zakat to major eligible beneficiaries which are predominantly poor and not *riqab*. Those programs have met the indicators of the fulfillment of the *maqashid sharia*. This study could explore more extensively on targeting to *riqab* and to the supporting programs purposing to *hifz an-nasl* (preserving the descendants).

Keywords: Zakat, Distribution and Empowerment, Magashid Sharia

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Introduction

The issue of zakat is broader than just a matter of worship, Ibn Taimiyah in As-Siyasah Asy-Syar'iyah (1983) and Al-Mawardi in Al-Ahkam As-Sulthaniyah (1989) include it as part of the state administration system, economy and fiscal policy. As an Islamic fiscal instrument, the potential for zakat is extraordinary, but it has not been explored to its full potential due to the low level of public awareness of zakat and it has not been managed optimally (Ibrahim, 2011). In this case, one that has received sharp attention is the issue of distribution and utilization of zakat (*masharif az-zakat*), even though according to Al-Qaradawi (1973), it is more urgent than the issue of collecting zakat, therefore it must be paid more attention and for that reason, in the Qur'an, the issue of zakat which is discussed in detail is related to the *masharif az-zakat* (Surat At-Taubah: 58).

In order to increase people's interest in tithing, zakat management institutions compete to develop innovations in this zakat management program (Nasution, 2019) especially in its distribution and utilization because it is closely related to the achievement of *maqashid sharia* as a benchmark for the success of zakat empowerment programs (Zubair, 2012; Soediro and Meutia, 2018). The management of zakat as an important part of the Islamic economic system must indeed be carried out to achieve benefit (As-Suyuthi, 1983) which is formulated as *maqashid sharia*. According to Chapra (2001) if the *maqashid sharia* values are applied to the economic system, it will result in economic success.

The zakat distribution program in Indonesia has developed but has its role really accommodated *maqashid sharia*? Kutbuddin Aibak's research (2016) shows that the distribution of zakat by BAZ in Tulungagung Regency still does not meet the *maqashid sharia* criteria. While the results of research by Fahmi Irfanudin (2019), and Nadia Nuril Ferdaus (2018), as well as research by Pailis, Burhan, and Ashar, (2016) show that the utilization of zakat in the regions or amil zakat institutions which are the objects of their research has been proven to bring benefits, but research they are still limited to certain programs. A more comprehensive study was conducted by Meri Indri Hapsari and Zainal Abidin (2016) which showed that the accumulation of zakat distribution programs from various zakat organizations in Bangkalan had fulfilled most of the indicators of *maqashid sharia*.

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The Amil Zakat Institute (LAZ) Dompet Dhuafa Waspada (DDW) North Sumatra organizes zakat distribution and empowerment programs that are different from the programs carried out in some of the studies mentioned above. This LAZ has 12 (twelve) innovative flagship programs (Nasution, 2019) although it still refers to the four major groups of programs mentioned in the Zakat Management Management book issued by the Directorate of Zakat Empowerment of the Ministry of Religion (2012). From here, the author is encouraged to examine the distribution and utilization programs of zakat in Dompet Dhuafa Waspada, North Sumatra, especially what their role refers to the achievement of *mashlahah* or *maqashid sharia*.

Methods

This study uses a qualitative method and uses a case study. Data were collected using two tools, namely interviews and reliable interater documents (trustworthiness) or peer debriefing. Interviews using grounded theory-based coding involved three leaders of the Amil Zakat Institute Dompet Dhuafa Waspada, North Sumatra, based in the city of Medan. Dompet Dhuafa Waspada (DDW) is one of the Amil Zakat Institutions (LAZ) in the North Sumatra region that has received official permission from the Ministry of Religion to manage zakat funds as stipulated in the legislation. The forerunner of the birth of DDW stems from the formation of the Concerned Ummah Waspada Foundation which was pioneered by Eri Sudewo from Dompet Dhuafa (DD Republika; an LAZ domiciled in the center which was confirmed as the National Zakat Amil Institute (LAZ) on April 22, 2000. This foundation was inaugurated as one of the North Sumatra Regional Amil Zakat Institutions with Governor's Decree No. 451.12/4705. On June 29, 2002, it was also inaugurated as the representative of the central Dompet Dhuafa for the North Sumatra region. Then on April 30, 2013, it was also inaugurated as a branch of Dompet Dhuafa for North Sumatra region, and later his name was better known as Dompet Dhuafa Waspada (the result of a personal interview with the General Manager of DDW North Sumatra).

Result and Discussion

Maqasid Sharia of Zakat

The word "zakat" etymologically can mean: *an-numuuw* (developing), *at-taț hīr* (purifying), *al-barakah* (blessing), and *ziyâ dah al-khair* (adding goodness) (Syarbīni, 2009: 500). While normatively according to Law Number 23 of 2011 concerning Management of Zakat, zakat

is referred to as property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law. The snippet of the sentence "given to those who are entitled to receive it in accordance with Islamic law" is the scope of the study of the az-zakat masharif. Wahbah Az-Zuhaili (2010: 777) divides the scope of the discussion into two main topics, namely *mustahiq* zakat and zakat distribution including distribution and utilization.

Zakat is a mliyah-ijtima'iyah worship for a Muslim and is part of the pillars of Islam; which means that zakat is considered as one of the main pillars of Islamic building and is fundamental in Islam. (Al-Qarad awi, 1973: 73) Zakat is basically not a goal like other worship, but zakat and other worship is a tool or wasilah to achieve certain goals called *maqashid sharia. Maqāshid* is the plural form of maq**ş** ud which means intention or purpose. Meanwhile, shari'ah in language is ila al-mā' which means the road to the source of water, which can also be interpreted as the road to the main source of life.

The scholars have formulated the objectives of this shari'a within the framework of *maqashid sharia*, namely to achieve human benefit. Asy-Syathibi (1997: II-9), the main expert in this maqashid science, emphasized that::

أن وضع الشرائع انما هو لمصالح العباد في العاجل ز الاجل معا

Touched: "The implementation of the Shari'a is intended for the benefit of the servants of Allah, both in this world and in the hereafter."

Ibn Qayyim (1423H: IV-337) also said that the essence of Shari'ah is the benefit of humans both in this world and in the hereafter, which is implemented through perfect justice, mercy, happiness and wisdom. So that things that can encourage oppression, hardship, misery and ignorance, cannot be called part of the Shari'ah because they are not in accordance with the objectives of the Shari'ah itself. On the other hand, everything that encourages the realization of the objectives of the Shari'a can be categorized as Shari'a even though it is not known or is not stated in the Shari'a reference.

Ushul scholars detail these benefits into three forms, namely *dharuriyah*, *hajiyah*, and *tahsiniyah*. The meaning of dharuriyah is something that must exist in order to uphold the benefit of religion and the world, if it is not fulfilled then the benefit will not be able to stand. Ash-Syathibi detailed this dharuriyat case into five forms of protection, namely the protection of religion (*hifzh ad-din*), life (*hifzh an-nafs*), reason (*hifzh al-'aql*), offspring (*hifzh an-nasab*), and wealth. (*hifzh al-mal*) (Asy-Syathibi, 1997: II-18).

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Zakat is prescribed in order to achieve this maqashid. Abdullah Az-Zubair Abdurrahman Salih in *Al-Maqashid Al-Mar'iyah fi Tasyri 'Az-Zakat* (2012) stated, "The first purpose of zakat law is to maintain and enforce five principles, namely maintaining religion, soul, lineage, reason and property.".

a. Maintaining religion (hifzh ad-din)

In zakat, there is a goal to protect religion, support, spread and strengthen its position in the world by distributing it to Islamic fighters, it can also be distributed to spread Islamic da'wah and strengthen monotheism, and help provide easy access to worship, including to complete facilities and infrastructure for places of worship. In addition, one of the *Ashnaf* of zakat is converts, which describes the purpose of zakat to persuade people to accept and protect this religion.

b. Nurturing the soul (*hifzh an-nafs*)

Among the purposes of zakat is to protect life from destruction and damage. For example, zakat funds can be channeled to help people's lives in meeting their daily needs, including for *mustahiq*'s medical expenses and assistance to those affected by disasters.

c. Nurturing offspring (hifzh an-nasl)

In order to continue the generations of mankind, people must marry. Not only that, but must try to give birth to offspring. Poverty and poverty often prevent someone from getting married and or to continue their offspring. Zakat is held to eradicate poverty, which will indirectly have the implication of reducing concerns for offspring. Likewise, zakat funds can be given to help fulfill children's nutrition to save generations.

d. Nurturing Intellect (hifzh al-'aql)

One form of implementation is to include students in the category of *mustahiq* zakat, so that zakat funds can be channeled as educational scholarships. Education in this case is expected to be able to expand access to the development of science and technology. This includes helping the implementation of education, such as providing assistance for schools and improving the quality of educators.

e. Maintaining property (hifzh al-mal)

Zakat is a maliyah worship, which is expected to increase the economic resilience of the people, create a sharing mechanism in the economy, and stimulate economic growth. Zakat contains and invites blessings which means developing and growing wealth. In many literatures it is also stated that zakat will protect property from theft and damage.

From this, it can be seen that zakat plays a role in maintaining and enforcing mashlahah which is the goal of sharia (*maqashid sharia*). In this study, the author uses this description as a benchmark to what extent the management of people's funds, in this case is zakat (masharif az-zakat), has played a role in achieving benefit.

No.	Maqashid Sharia	Indicators		
1	Hifzh Ad-Din	Confirmation of religious da'wah		
		Increasing mustahiq's religious knowledge		
		Ease of access to worship, or improvement of		
		worship facilities		
2	Hifzh An-Nafs	Increased assistance with treatment		
		Increased life expectancy of disaster victims		
		mustahiq		
		Fulfillment of the necessities of life for mustahiq		
3	Hifzh Al-'Aql	Development of insight into science and		
		technology		
		Increased <i>mustahiq</i> business creativity		
		Encourage educational innovative thinking		
4	Hifzh Al-Mal	Increase in mustahiq business turnover		
		Equal distribution of zakat fund beneficiaries		
		Job creation for <i>mustahiq</i>		
5	Hifzh An-Nasl	Increased assistance for child nutrition		
		Adequacy of primary household needs		
		Increased pre-marriage assistance for mustahiq		

Table 1. Maqashid Sharia Zakat Indicators

Zakat Distribution and Empowerment Program in Dompet Dhuafa Waspada

In 2012, the Directorate of Zakat Empowerment of the Ministry of Religion published the book Management of Zakat Management. This book contains instructions for designing zakat programs with reference to four major program groups (grand programs), namely economic programs, social programs, educational programs and da'wah programs. (Ministry

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of Religion, 2012: 96) The Amil Zakat Institute (LAZ) Dompet Dhuafa Waspada (DDW) North Sumatra applies these four programs by organizing various innovative programs. In a year, DDW allocates zakat funds for education and da'wah programs reaching Rp.1,950,039,166, -, while for economic and social programs it reaches Rp.1,615,600,000, - from the total zakat funds of Rp.3,565,639,166,-. The description is as follows:

A. Education programs

For education programs, DDW has established various programs in order to increase the participation of the Muslim community in advancing education in North Sumatra through the distribution of zakat funds. The programs developed by DDW in the world of education are as follows:

- Sekolah Bintang Rabbani (STAR). The schools formed from this zakat fund are at the TK, Ibtidaiyah, and Tsanawiyah levels, with free fees, located in Tiga Juhar village, Deli Serdang Regency. The funds allocated for this program are IDR 1,172,200,000 each year. The target of this program is specifically for orphans, needy and poor children.
- 2) **Beasiswa Prestasi (BERES)**. This program is the result of cooperation between DDW and LAZ PT Bank Sumut to provide educational assistance for students in capmus-campuses throughout North Sumatra. It is a cooperation program with the Dompet Dhuafa Waspada. The institution allocates around Rp. 256,500,000 each year from zakat funds for this program. This fund is given to 50 Participants in each batch consisting of outstanding and underprivileged students on North Sumatra campuses.
- 3) Beasiswa SMART Ekselensia Indonesia (SMART EI). This semi-international school was built from zakat funds located in Parung, Bogor. Every year this program selects underprivileged outstanding children from all regions in Indonesia to be sent to this school for five years (SMP-SMA). Funds for this program are borne by the central Dompet Dhuafa.
- 4) *Inspiring Teacher* is a training program for teachers in the deepest and underdeveloped areas in North Sumatra in the form of orientation, super camp militery, microteaching, classroom observation, lectures, coaching and counseling, social projects, classroom action research and graduation. This program has been running in Medan, Langkat, and Batubara and will follow in Binjai, Deliserdang,

Serdang Bedagai, Simalungun and Tebing Tinggi. For this program, the institution allocates zakat funds in the amount of Rp. 42,200,000. *Ashnaf* zakat targeted from this program are Madrasah Ibtidaiah or elementary school teachers in disadvantaged areas.

B. Economic Program

Dompet Dhuafa Waspada organizes economic empowerment by distributing and utilizing zakat funds through the following programs:

- 1) **Kampoeng Ternak Mandiri (KTM).** This program is one of the DDW economic programs to empower the community's economy by giving goats to certain groups of people who are considered capable of managing livestock so that they can improve the family's economic level. The form of the program held for the participants was up grading, training, building cages, monitoring and evaluation. The funds allocated are in the amount of Rp. 29,600,000, targeting the poor
- 2) Pembiayaan Zakat Produktif, which is an economic financing program to help groups of mothers in developing their businesses. One form of business that has grown significantly is the Snack Olle business, which is a catfish processing business. The zakat fund disbursed for this productive zakat financing program is Rp. 184,200,000.
- 3) UMKM Berdaya, which is a program to provide zakat assistance and guidance to poor people who have entrepreneurial interests and have certain skills to develop their businesses and interests. The program includes monthly coaching, business capital development and monitoring and evaluation. The funds allocated are IDR 28,000,000.
- 4) Agro Wisata or Kampung Hortikultura Berdaya, which is an economic empowerment program aimed at increasing the welfare and prosperity of poor farmers. This program is implemented in Aji Julu Village, Karo Regency. The forms are in the form of agriculture, major vegetables, oilseeds and sheep farming. The funds allocated are quite large, around IDR 476,100,000.

C. Social Program

Dompet Dhuafa Waspada provides facilities to accommodate community participation to participate in handling and overcoming various social problems through various programs, including:

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- Layanan *mustahiq*, namely direct assistance programs sourced from zakat funds to *mustahiq* as needed. The assistance can be in the form of school assistance, tuition fees, medical expenses, and so on.
- 2) Aksi Tanggap Bencana (ATB). Through this program, Valonteer was invited to go down to the disaster area. At the location, the ATB Team will carry out an assessment and distribute aid to the victims.
- 3) **Dompet Dhuafa Volunteer,** which is a program that is carried out for various activities at certain moments, such as Teacher's Day, tree planting day, volunteering for the deli river reading house, humanesia action (disaster), and so on. This activity has been carried out a lot, especially for the Serdang Bedagai, Langkat, Batu Bara, Labuhanbatu, Simalungun areas. The institution allocated Rp. 57,000,000 from zakat funds for this program.
- 4) ALS (Aksi Layanan Sehat), namely activities carried out for health service programs, health checks and free medical treatment in deepest and disadvantaged (marginal) areas. This program has often been implemented in Labuhanbatu, Tanjung Balai, Simalungun and Samosir with a fund of IDR 64,000,000.

D. Dakwah Program

Dompet Dhuafa Waspada pays special attention to Muslim communities in minority areas because in these areas there is very little da'wah power or even none at all, so a program was created: Da'i Creative Wal Ummah (DAKWAH), a program to empower preachers and religious guides in Islamic minority areas. This program has been implemented in several Muslim minority areas, such as Dairi, Deliserdang, Karo, Samosir, Pak-Pak Barat, Gong Pinto, Humbang Hasundutan and Labuhanbatu. To run this program, the institution provides zakat funds of IDR 478,839,166, -

From this description, the Dompet Dhuafa Waspada program has targeted various groups of *mustahiq* zakat. The author summarizes in the following table:

Table 2. Target of Zakat Distr	ibution and Empowerment
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Of Dompet Dhuafa	Waspada
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No.	Ashnaf Zakat	Program	
1 - 2	Fakir and Miskin	Sekolah Bintang Rabbani (STAR), Inspiring Teacher,	
		Kampoeng Ternak Mandiri (KTM), Pembiayaan Zakat	
		Produktif, UMKM Berdaya, Kampung Hortikultura	

		Berdaya, Layanan mustahiq, Aksi Tanggap Bencana	
		(ATB), ALS (Aksi Layanan Sehat), DDV Aksi	
		Volunterisme	
3	Amil	-	
4	Mualaf	Da'i Kreatif Wal Ummah (DAKWAH)	
5	riqab	-	
6	Gharim	Layanan <i>mustahiq</i>	
7	Fi sabilillah	Beasiswa Prestasi (BERES), Beasiswa SMART	
		Ekselensia Indonesia (SMART EI), DDV Aksi	
		Volunterisme	
8	Ibnu Sabil	Layanan <i>mustahiq</i>	

Data Sources : Self-processed (2020)

From the table above, it can be seen that zakat funds have not targeted all eight zakat ashnaf. There is no specific program targeting *riqab*. One of the factors that the *Ashnaf* is not targeted is that there has not been an expansion of understanding of the criteria for this ashnaf, because narrowly the criteria are no longer found after slavery is abolished. But actually by expanding the criteria, this *Ashnaf* can be re-empowered, among others, to prisoners or homeless people, including to liberate the colonized nation.

Measuring the Achievement of Zakat Distribution and Empowerment Programs in Dompet Dhuafa Waspada of Maqashid Syariah

Various zakat distribution and empowerment programs organized by LAZ Dompet Dhuafa Waspada have a role in achieving *maqashid sharia*.

A. Hifzh Ad-Din

Dompet Dhuafa Waspada organizes programs in order to support the achievement of *maqashid sharia*, *hifzh ad-din*, namely safeguarding and preserving religion. To see the extent to which the Dompet Dhuafa Waspada program plays a role in achieving benefit or *maqashid sharia*, it will be reviewed from the achievement of its indicators.

1. Confirmation of religious preaching.

The program organized by DDW to play a role in affirming religious preaching is the Da'i Kreatif Wal Ummah (DAKWAH). Among the preachers who have been sent to run this program are Didik Sastra in Karo District, Muh ammad Syakban in

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Samosir District, Ali Pasaribu in Dairi, Amal Lubis in Deliserdang. This program has been running for several years and in 2019 there were four additional location points.

2. Increasing the religious knowledge of *mustahiq* zakat.

The program organized by DDW to play a role in increasing *mustahiq* zakat religious knowledge is the Sekolah Bintang Rabbani **(STAR)** program. Currently, there are 197 people at the Madrasah Ibtidaiah level and 24 people at the Madrasah Tsanawiyah level. In this school, apart from teaching and learning activities in general, extra education is also provided in the form of Tahfidz and currently it has succeeded in practicing 6 hafidz / hafidzah. Other activities are also carried out such as pencak silat and scouts.

Ease of access to worship or improvement of religious facilities.
DDW does not have a specific program to support this maqashid.

B. Hifhz An-Nafs

Dompet Dhuafa Waspada organizes programs in order to support the achievement of *maqashid sharia*, *hifzh an-nafs*, which is the preservation and maintenance of life. To see the role of the Dompet Dhuafa Waspada program in achieving benefit or *maqashid sharia*, it will be reviewed from the achievement of its indicators.

1. Increased assistance to treatment

The program organized by DDW to play a role in increasing assistance for treatment is the ALS (Healthy Service Action) program, which is an activity carried out for health service programs, health checks and free medical treatment in deepest and disadvantaged (marginal) areas.

2. Increasing the life expectancy of disaster victims mustahiq

The program organized by DDW to play a role in increasing the life expectancy of *mustahiq* victims of disaster is the Aksi Tanggap Bencana (ATB) program which has played a role in various disasters that occurred in North Sumatra, such as when the flood hit Binjai, the fire in Gudang Arang Belawan, the eruption of the mountain in Sinabung. , and so forth.

3. Fulfillment of the necessities of life for *mustahiq*.

The program organized by DDW to play a role in fulfilling the necessities of life for *mustahiq* is the *mustahiq* Service program. Through this program, around 4703 people

have been helped. Not all of the funds that are rolled out have to be productive, but some are still consumptive, such as in this program for charity activities.

C. Hifzh Al-'Aql

Dompet Dhuafa Waspada organizes programs in order to support the achievement of *maqashid sharia*, *hifzh al-'aql*, which is to maintain and maintain reason. To see the extent to which the Dompet Dhuafa Waspada program plays a role in achieving benefit or *maqashid sharia*, it will be reviewed from the achievement of its indicators.

1. The development of insight into science and technology

Programs organized by DDW to play a role in developing insight into science and technology are **the Rabbani Star School (STAR) program and the Achievement Scholarship (BERES).** Achievement Scholarship Program has been implemented repeatedly for students in North Sumatra. So far there have been 24 forces. Apart from financial assistance, participants in this program are also given skills training every month. In addition, there is also the **SMART Ekselensia Indonesia (SMART EI) Scholarship program** which began in 2004. The number of students from North Sumatra who have participated in this program is 12 people, with details: batch 8 sends 1 person, batch 9 sends 1 person, batch 10 gets 1 person, batch 11 sends 1 person, batch 12 sends 8 people, and batch 13 sends 4 people.

2. To increase *mustahiq* business creativity

The program organized by DDW to play a role in enhancing *mustahiq* business creativity is the **Empowered UMKM program**, which is a program of providing zakat assistance and guidance to poor people who have entrepreneurial interests and have certain skills to develop their businesses and interests.

3. Encourage innovative thinking in education

The program organized by DDW to play a role in encouraging innovative ideas in education is **the Inspiring Teacher program**, which is a training program for teachers of schools in the deepest and underdeveloped areas in North Sumatra. The main objectives of this program are for the implementation of TDP, cloning of regional SMTs and the formation of learning research communities in the program areas.

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D. Hifzh Al-Mal

Dompet Dhuafa Waspada organizes programs in order to support the achievement of *maqashid sharia*, *hifzh al-mal*, namely preserving assets and the economy. To see the extent to which the Dompet Dhuafa Waspada program plays a role in achieving benefit or *maqashid sharia*, it will be reviewed from the achievement of its indicators.

1. Increased turnover of *mustahiq* businesses

The program organized by DDW to play a role in increasing *mustahiq* business turnover is the Kampoeng Ternak Mandiri (KTM) program. Through this program, DDW provides guidance to assisted breeders as well as helps with their capital. The products from this farm will be purchased by, among others, DDW itself on the Sacrifice Day for the benefit of **the Sacrificial Animal Spread Program (THK)**. From this program it has been proven that there has been an increase in the fulfillment of the needs of the beneficiaries by 15 percent. In 2019, DDW complements this program with the Livestock Center by fattening 300 rams in Sidomulyo village, Langkat. The fund allocation for this program is IDR 613,500,000.

2. Equal distribution of zakat fund beneficiaries

The program organized by DDW to play a role in equitable distribution of beneficiaries of zakat funds is the Productive Zakat Financing program. One of the beneficiaries of this program is Mrs. Husniah. This mother has graduated in this financing program so that now she has become a *muzakki*. The business has been established, some of which are mini bag tilapia, teri medan, brownies, tilapia crescres, shredded fish, shredded cookies, and snack sulle or catfish bone snack. From this business, this woman has been able to make a profit of IDR 10,000,000 per month.

3. Creation of jobs for mustahiq

The program organized by DDW to play a role in creating jobs for *mustahiq* is the Social Trust Fund (STF) program. This program is actually outside of DDW, but is still part of Dompet Dhuafa which is located in North Sumatra, and continues to collaborate with DDW. The target of this program is poor families who build businesses by helping with capital loans, at least to help the beneficiary's business survive in making ends meet. The total beneficiary families of this program currently total 30 families / 120 beneficiaries.

E. Hifzh An-Nasl

Dompet Dhuafa Waspada organizes programs in order to support the achievement of *maqashid sharia*, *hifzh an-nasl*, namely maintaining generations and descendants. Dompet Dhuafa Waspada does not have a program that specifically touches the indicators of achieving *maqashid sharia*, except for the adequacy of primary household needs, which can be provided from the *mustahiq* Service program. The absence of this program can be understood because the understanding of *hifz an-nasl* is still focused on marriage. In addition, the use of zakat funds to assist marriage programs has not been very popular, even though the program for using zakat funds has been mentioned by Said Hawa in his book, Al-Islam.

From the description above, the authors conclude the role of distribution and empowerment of zakat (*masharif az-zakat*) programs in achieving benefit or *maqashid sharia*.

Tabel 3. The Role of Zakat Distribution and Empowerment

No	Maqasid Sharia	Indicators	Achievement	
			Achieved	Not achieved
1	Hifzh Ad-Din	Confirmation of religious da'wah	\checkmark	
		Increasing <i>mustahiq</i> 's religious knowledge	\checkmark	
		Ease of access to worship, or improvement of worship facilities		×
2	Hifzh An-Nafs		√	
		Increased life expectancy of disaster victims <i>mustahiq</i>	✓	
		Fulfillment of the necessities of life for <i>mustahiq</i>	\checkmark	
3	Hifzh Al-'Aql	Development of insight into science and technology	\checkmark	
		Increased <i>mustahiq</i> business creativity	\checkmark	

Against Maqasid Sharia

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		Encourage educational innovative thinking	\checkmark	
4	Hifzh Al-Mal	Increase in <i>mustahiq</i> business turnover	\checkmark	
		Equal distribution of zakat fund beneficiaries	\checkmark	
		Job creation for <i>mustahiq</i>	\checkmark	
5	Hifzh An-Nasl	Increased assistance for child nutrition		×
		Adequacy of primary household needs	\checkmark	
		Increased pre-marriage		×
		assistance for mustahiq		

Sources : Self-processed data (2020)

The table above shows, the indicator of 'Ease of access to worship, or improvement of means of worship' at maqashid hifz ad-din has not been achieved. Likewise, the indicator "Increasing assistance for children's nutrition" and the indicator "Increasing pre-marital assistance for *mustahiq*" in maqashid *hifz an-nasl*. Meanwhile, other indicators have been achieved.

Conclusion

Dompet Dhuafa Waspada has organized the distribution and empowerment of zakat (masharif az-zakat) with various programs intended for zakat ashnaf. Rabbani Star School (STAR) programs, Inspiring Teacher, Kampoeng Ternak Mandiri (KTM), Productive Zakat Financing, Empowered UMKM, Empowered Horticultural Village, mustahiq Services, Disaster Response Action (ATB), ALS (Healthy Service Action), DDV Action Volunteerism, intended for the needy and poor. The Wal Ummah Creative Da'i Program (DAKWAH) is intended for converts. Achievement Scholarship Program (BERES), SMART Ekselensia Indonesia Scholarship (SMART EI), DDV Volunteerism Action for the *fi sabilillah* group. Meanwhile, the *Gharim* and *Ibnu Sabil* groups were taken from the mustahiq Service program. As for the *rigab* group, the program had not yet been found.

The role of DDW in the achievement of *maqashid sharia* can be seen from the fulfillment of the *masharif az-zakat* program in institutions towards *maqashid sharia* zakat indicators. The

results showed that the DDW *masharif az-zakat* program had fulfilled two indicators of *hifz ad-din*, namely strengthening religious preaching and increasing knowledge of *mustahiq* religion. Meanwhile, indicators of ease of access to worship, or improvement of religious facilities have not been fulfilled. Meanwhile, the indicators of *hifz an-nafs, hifz al-mal*, and *hifz al-'aql* have been successfully fulfilled. The *hifz an-nasl* indicator has not been fulfilled because there is no specific program to support this maqashid, unless one indicator can be categorized as fulfilled, namely the indicator of the adequacy of the primary household needs through the *mustahiq* Service program.

From these conclusions, the authors recommend to *muzakki* that this research shows that the distribution of zakat through zakat institutions is quite broad in its role in *maqashid sharia*, therefore it can be taken into consideration for distributing zakat through official zakat institutions. Meanwhile, zakat managers should develop programs for *Ashnaf riqab* that have not been accommodated in zakat distribution programs, update the interpretation of this group, and develop other programs that support the implementation of *hifz an-nasl*.

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