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Fundraising Management Of Zakat Mal On Lembaga Amil Zakat Infak, Dan Shadaqah Muhammadiyah (Lazismu) Pekanbaru Post Pandemic

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Abstract: LAZISMU Pekanbaru is a zakat	Abstrak: LAZISMU Pekanbaru adalah
collection institution which collects,	lembaga penghimpun zakat yang
manages and distributes the zakat, infaq, and	menghimpun, mengelola dan menyalurkan
shadaqah. Specifically, the LAZISMU	zakat, infaq, dan shadaqah. Secara khusus,
Pekanbaru has a concentration to foster and	LAZISMU Pekanbaru memiliki
empower the economy of the people through	konsentrasi untuk membina dan
the programs it offers to the muzakki (zakat	memberdayakan ekonomi umat melalui
payers) and mustahik (zakat receivers).	program-program yang ditawarkan kepada
Therefore, the Zakat Infaq and Sedekah	para muzakki (pembayar zakat) dan
Collection Institute of Muhammadiyah	mustahik (penerima zakat). Oleh karena
(LAZISMU) Pekanbaru must raise a large	itu, Lembaga Pengumpul Zakat Infaq dan
amount of zakat funds so that the programs	Sedekah Muhammadiyah (LAZISMU)
can be carried out properly also post covid-	Pekanbaru harus menghimpun dana zakat
19 pandemic. This research is a descriptive	yang cukup besar agar program-program
research with a qualitative approach. The	tersebut dapat terlaksana dengan baik juga
results show that Pekanbaru LAZISMU	pasca pandemi covid-19. Penelitian ini
based on the planning process determines the	merupakan penelitian deskriptif dengan
right program, and plans the steps that must	pendekatan kualitatif. Hasil penelitian
be taken in order to carry out the fundraising	menunjukkan bahwa LAZISMU
process. Then, based on organizing function,	Pekanbaru berdasarkan proses
it provides specifications of activities and	perencanaan menentukan program yang
tasks carried out by each member on that the	tanat dan merenaganakan langkah langkah
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on the implementation function, the fundraising of zakat mal is carried out by the muzakki who are willing to pay their zakat in the LAZISMU Pekanbaru trought e- commerce platforms.	berdasarkan fungsi pengorganisasian, memberikan spesifikasi kegiatan dan tugas yang dilakukan oleh setiap anggota agar proses penggalangan dana dapat terlaksana. Berdasarkan fungsi pelaksanaannya, penggalangan dana zakat mal dilakukan oleh para muzakki yang bersedia mengeluarkan zakatnya di LAZISMU Pekanbaru melalui platform e-
<i>Keywords:</i> Management, Fundraising, Pandemic	commerce. <i>Kata Kunci :</i> Manajemen, Fundraising, Pandemi

A. Introduction

One way for muslims to improve the economic order of the people is through the empowerment of zakat. Paying zakat is one of the pillars of Islam that applies to all adherents of the Islamic religion. However, marginal groups within the body of muslims are still unable and aware of the obligation to pay zakat which incidentally is one of the pillars of Islam for Muslims.

The implementation of zakat must also be massively echoed through studies and lectures. In the science of da'wah, a dai will invite the community and their congregations to the path that is pleasing to Allah, for example an invitation to pay tithe. The da'wah that is carried out should be built and developed with the scientific method so that it is able to meet the needs of the community.(Syarifah 2016)

One thing that makes muslims in Indonesia still not prosperous in the economic field is the lack of ability to manage zakat mal. In fact, the potential for zakat in Indonesia in one year can reach twenty trillion rupiah.(Astuti and Zulkifli 2018)

Fulfilling zakat obligations is believed to be an alternative to solving the problem of poverty in people's lives. Seeing this, it is not uncommon for people to calculate the amount of zakat that can be collected if the Muslims are willing to pay it. Therefore, it is



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then described that if zakat is carried out, the poverty that surrounds Muslims can be reduced.(Afkar 2021)

In January 2020, the world was rocked by the corona virus outbreak, the virus first appeared in the city of Wuhan in China. The impact is not only China who feels the shock in other countries including Indonesia. The impact caused by the corona virus is multidimensional in terms of social, economic, political, educational, and health.(Nurdin 2020) For zakat institutions, the corona virus has an impact on zakat collection.

The COVID-19 pandemic presents new challenges. It shows that the correlation between poverty data and the corona virus is quite significant. This is due to weak economic activity, so that the poverty rate has increased. According to Research Director of the *Center of Reform on Economy (CORE)* Pieter Abdullah, the virus that does not subside will have an impact on increasing poverty rates.(Han, Meyer, and Sullivan 2020)

In terms of efforts to improve the economic situation of the people through zakat mal, LAZISMU certainly has a fairly large job. Nevertheless, this institution has managed zakat with various programs including health programs, caring for humanity, micro business capital assistance, and providing scholarships to students who memorize the Qur'an.(Nurhidayat 2020)

Lembaga Amil Zakat Infaq and Shaqadah Muhammadiyah (LAZISMU) Pekanbaru is present as a zakat management institution that contributes to the management of zakat in Pekanbaru. In the preliminary study that the researchers conducted, it appears that LAZISMU Pekanbaru seems to have succeeded in collecting a number of zakat funds when compared to other LAZISMU in Indonesia. (See lazismu.or.id/peringkat-lazismuwith-penghimpunan-terbaik-2018). In fact, there are no permanent muzakki who pay at this institution. Even Muhammadiyah members are not required to pay their zakat at LAZISMU. Of course, this indicates that LAZISMU has a unique fundraising method so that it is able to collect large amounts of zakat funds.

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One of the factors is the ease of transactions using *e-commerce* platforms during this pandemic.(Kinanti 2021) Arifin Purwakananta, a Deputy of the National Amil Zakat Agency (BAZNAS) said that the behavior of Indonesian muzaki is expected to experience a shift from physical transactions to digital transactions when paying their zakat.(Zetira and Fatwa 2021)

Adapted from Purwakananta, Zaimah said that the zakat fundraising process will experience a shift with the use of *online*. In fact, this has begun to be massively carried out by several Zakat Management Organizations who collaborate with *e-commerce* to socialize and collect zakat.(Zaimah 2017)

Kinanti, previously revealed a *fundraising* through institutional collaboration with institutions (BAZNAS and LAZNAS Pusat) with *e-commerce*. In general, cooperation is carried out with the *Shopping Mall*. However, it is necessary to specify the method of *fundraising* in regions, such as Pekanbaru. This is because the use of gadgets in the regions has not been as much as that which can be used by people in Jakarta and people still like to pay zakat directly to the amil. (Kinanti 2021)

In fact, not only zakat, online platforms are now able to attract philanthropy with various motives. Ariesta & Palupi (2016) explained that philanthropic efforts that are intensively carried out through social media are the *crownfunding*. It was stated that crowdfunding was carried out through the website *embodied.com* with the title "upcycling project for school dropouts". In this study, it was found that social fundraising efforts other than zakat have actually penetrated online (digital) platforms, one of which is on the website *embodied.com*.-based social fundraising *online* as a communication strategy that can be used to attract the attention of the target audience in accordance with the programs offered.(Rahmawati, Ariesta, and Patra 2016)

However, if the OPZ is not able to follow and take advantage of the current technological facilities, it will be difficult to expect maximum zakat collection. OPZ has



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a duty to always innovate and make new breakthroughs related to the steps to socialize zakat to the public.(Mauludin and Herianingrum 2022)

Several articles on post-pandemic Islamic philanthropy have been written, for example from Nurhidayat, Arifin, and Sari. All of these paper show that there are decreasing of funding zakat in every place. Also when pandemic, zakat institutional must have APD clothes to fund zakat. Generally, there an additional expenses for institution to cost all pandemic regulation when face peoples. However, this paper will provide practical-implementative reviews related to fundraising management based on what is happening in the field.

B. Research Method

This study intends to describe the management of zakat fundraising at LAZISMU Pekanbaru after the pandemic. With this method, the data collection in the field is descriptive, that is, it reveals all elements related to the research topic.

This method is used to get answers by looking at various aspects contained in the process of fundraising zakat mal at the Amil Zakat, Infaq, and Shadaqah Muhammadiyah (LAZISMU) Pekanbaru. This study will describe the planning, organizing, implementing, and supervising the fundraising of zakat malls at the Amil Zakat, Infaq, and Shadaqah Muhammadiyah (LAZISMU) Institute of Pekanbaru. The informants in this study were the Chairperson, and 5 Amil who worked at the Amil Zakat, Infaq, and Shadaqah Muhammadiyah (LAZISMU) Institute of Pekanbaru. The data collection instruments used in this study were observation, interviews and dekomentation. Furthermore, the data will be processed using the Miles and Huberman analysis method which includes data reduction, presentation, and conclusions.(Noor 2012)

C. Result and Discussion

1. Regarding Management Functions



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There are managerial stages in the management process known as POAC in Terry's terminology (Planning, Organizing, Actuating, and Controlling). The following is a detailed explanation of the management function:

- a. Planning (planning), namely the process of understanding the goals of the organization based on the objectives and planning of work programs. After that, decides what the first steps are that need to be made to achieve these goals.(Hasibuan, Malayu S. P. 2011)
- b. Organizing, or the procedure the company will use to carry out planning while utilizing funding sources and human resources. Additionally, responsibilities and authority to the workers in accordance with their areas of expertise. It also aims to improve human resources and provide training in order to boost capacity and capability.(Hasibuan 1996)
- Actuating, or the process of pushing members to achieving objectives.
 Organizational planning is also put into practice through mobilization. (Hasibuan, Malayu S. P. 2011)
- d. Controlling, how the organization's implementation is performed out to verify that it is operating effectively and in accordance with the plan. Identifying variations and difficulties in planning, organizing, and implementing is another goal of supervision. (Hasibuan 1996)

It is known from a number of expert definitions that management is a managerial process that begins with planning and ends with supervision to accomplish a set of objectives through human resources.

In fact, the implementation of management functions inside an organization can support the efficient and effective operation of each program. As Pandipa wrote, for example. In his writings, he found that the implementation of the management function went well at the Poso Regency Agriculture and Plantation Service when it started from planning before implementing the program. For example, the Head of Service gives an



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award to staff who successfully carry out their duties, the award is in the form of incentives or praise, and the supervision carried out by the Head of the Poso Regency Agriculture and Plantation Service is carried out regularly every month and every staff does their work, this is intended to achieve effective service. in the government sector of the Agriculture and Plantation Service. (Pandipa 2020)

In another article, it is also stated that the implementation of the management function has a good impact on the management of an institution. Fathul Maujud found that in the management of MI Ishlahul Muta'allim when implementing the functions of planning, organizing, and supervising. The planning function begins by involving the head of the foundation, principals, teachers, and committees. Then, before the start of the new school year, divide the tasks and responsibilities among the complete madrasa community during a task-sharing meeting. Then, through meetings with the madrasa principals, and auditing the use of the budget, the quantity and quality of personnel work are controlled. (Maujud 2018) This essay will examine previous research as well as the management practices used at LAZISMU Pekanbaru.

2. Zakat Fundraising: Muslim Philanthropy

The term "fundraising" in Indonesian means the collecting or raising of money. The Big Indonesian Dictionary defines raising as a procedure, a method of gathering, collecting, and guiding. (Kebudayaan 2018) The term "fundraising" refers to an effort or process of activity in the context of gathering zakat funds, infaq and alms as well as other sources of funding from the community, including contributions from individuals, groups, organizations, and businesses. These funds will be channeled and used for mustahik. (Mauludin and Herianingrum 2022)

The phrase "fundraising" is well-known in the ZISWAF community but not in the formal setting. Abdul Ghofur argues that the process of fundraising includes persuading



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people or organizations with our ideas in order to stimulate their interest in contributing to the programs we are presenting.(Ghofur 2018)

In zakat fundraising management, a fundraiser is generally known as amil zakat. What is meant by amil zakat are those who collect, collect, until it reaches the distribution of zakat assets to zakat mustahik.

The success of the collection and distribution of ZIS funds is determined by the fundraising and distribution management adopted by the zakat institution. (Ridwan 2016) There are three guidelines that a fundraiser must follow in order to be a successful amil or fundraiser, according to Abdul Ghofur. He categorizes the three elements into bows, arrows, and archers and compares these three principles to the sport of archery. The three fundraising guiding principles are as follows (Ghofur 2018) :

First, love fundraising and motivate yourself in undergoing the fundraising. The fundamental principle, which is the foundation of fudraising, is compared to a bow. Second, comprehend the organizations and initiatives. This is important so that we can understand the programs that are provided by our school while trying to persuade potential funders. The second rule is pointed like an arrow. Third, be respectful to the donors' wishes. Following the donor's desires is just one aspect of showing compassion. In order to match the goals of the program we are implementing, we also engage in negotiations. It is said that the third principle is like an archer.

A zakat management organization's management efficiency must be measurable. Three keywords can be used as a measuring instrument for that. Trust is first. Every amil zakat must have the quality of trust, which is a fundamental requirement. Without this quality, all created systems will fail. A professional approach is the next. The concept of trust is weak must be balanced with the management's professionalism. Lastly, transparency. We provide a sound control system with the transparency of zakat management since it includes both internal and external partners to the organization.



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Additionally, public mistrust and suspicion will be reduced as a result of this transparency.

These three keywords can be implemented if they are supported by the application of operational principles. Among other things, the LAZ operating principles. First, we must examine the institutional component. An LAZ should evaluate a variety of factors from the institutional point of view, including: the institution's position and character, vision and mission, legality and organizational structure, and strategic relationships.

The second is the human resources component (HR). The most valuable asset is HR. Therefore, it is important to choose the amil zakat wisely. This makes it important to evaluate the paradigm shift that amil zakat is a profession requiring unique HR credentials.

Third, aspects of the management system. The following factors must be taken into account for LAZ to have a good management system: LAZ must have clear systems, procedures, and rules; use IT; be open management; have an activity plan; have a lending committee; have an accounting and financial management system; be audited; posted; and commit to continuous improvement.

To collect money for muzakki, there are a variety of fundraising initiatives, such as (Sudewo 2012):

- The campaign attempts to increase Muslim community awareness of the Ziswaf problem. This awareness is continuing in an effort to promote zakat society and opinion. Campaign tactics, materials, media, and facilities are a few elements that must be taken into account in this campaign.
- Program Cooperation, which includes giving initiatives for teams of organizations or businesses to mobilize zakat fundraising efforts.
- 3) Seminars and discussions aimed on educating the public about the law, zakat's potential, and its advantages. The topics discussed, key moments, and resource people had a big impact on how the community participated after that. Using bank



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accounts is another way to facilitate the distribution of Ziswaf by the general public (muzakki).

In this study, the main theory used is based on George R. Terry in Hasibuan (Hasibuan, Malayu S. P. 2011) which defines management as a process in the form of actions aimed at achieving goals through the use of human resources and other resources.

First, planning, specifically the process of interpreting the wishes of the organization based on the goals, and planning of work programs, are the acts in question. After that decides what the first actions are to be performed to achieve this. The second is organizing, which is the procedure the group will use to carry out planning while utilizing financial sources. Also, assign responsibilities and authority to the workers in accordance with their areas of expertise. By offering training and creating workforce resources, it also aims to improve capacity and capability. The third step is actuating, which is the process of moving members to accomplish goals. Organizational planning is put into practice through mobilization. Fourth, controlling, which is the process of actions taken to ensure that the organization's implementation is functioning well and can be controlled or supervised so that it can run well in accordance with the plan. Identifying variations and roadblocks in planning, organizing, and implementing is another goal of supervision.

3. SWOT Analysis of LAZISMU Pekanbaru's Zakat Fundraising Management

1) Planning for Fundraising

An amil zakat institution, in this case the Amil Zakat Infaq and Shadaqah Institute (LAZISMU) Pekanbaru, begins by planning a pattern of fundraising zakat from muzakki to be distributed in the end to people who are included in the group of zakat recipients, namely those belonging to the eight categories known as mustahik.



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When donating zakat to an institution, the muzakki has various goals in mind. First, if the zakat institution is offering a worthy program, potential muzakis will want to distribute their zakat. Second, when the amil have a discussion with muzaki concerning zakat, the muzaki appreciate their politeness and kindness. Third, in terms of the amil zakat institution's validity. Fourth, connected to the amil's consistency in upholding their muzakki's relationship. (Interview with Budi, 2022)

Additionally, because LAZISMU was founded as one of the Muhammadiyah Charities, it sets goals for zakat fundraising that must be attained within a year by stepping up socializing and fortifying internal relationships with Muhammadiyah people in Pekanbaru. (Interview with Pramurtyanto, 2022)

After that, LAZISMU Pekanbaru decides what constitutes a successful fundraising effort and examines the contributing variables. The quantity of zakat money collected will reflect on how well the program and fundraising balance each other out. The success of donations is also influenced by LAZISMU's open accountability report to muzakki. Given that there are several other amil zakat institutions in addition to LAZISMU in Pekanbaru, Muzakki's confidence in LAZISMU is quite valuable. The key is that the current initiatives will function effectively if muzaki continue to pay zakat at LAZISMU. (Interview with Budi, 2022)

Melayu SP Hasibuan argues that planning is crucial to achieving an organization's objectives. (Hasibuan, Malayu S. P. 2011) Each organization, including the Amil Zakat Infaq and Shadaqah Muhammadiyah (LAZISMU) Pekanbaru, consistently plans actions to be carried out in order to accomplish its objectives. planning In order for a zakat institution's programs and activities to be carried out, the process of identifying the first procedures for collecting zakat funds from muzakki is known as fundraising.

Planning is so important for the following reasons:



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- a. Without planning means that there are no goals to be achieved by an organization.
- b. Without planning means there are no implementation guidelines so there is a lot of waste.
- c. Planning is the basis of control, because without a plan, control cannot be carried out.
- d. Without planning, there are no management decisions and processes.

The Amil Zakat Infaq and Shadaqah Muhamadiyah Institute (LAZISMU) Pekanbaru plans fundraising by analyzing what makes muzakki interested in paying their zakat to LAZISMU, then planning a fundraising in the future if the current method is no longer relevant.

The next step is for LAZISMU to choose the best fundraising plan for gathering zakat funds. Promotion was handled the conventional approach at the start of LAZISMU's business in 2011, which involved direct interaction with potential muzakki. However, LAZISMU already has a multimedia team that uses the internet, particularly social media, to advertise the service of paying zakat to potential muzzakki. Facebook, Instagram, and WhatsApp are the social media platforms in question. He added that there is no longer a requirement for the muzakki to travel to the LAZISMU office to pay zakat or for the amil to collect zakat from the muzakki. Muzakki can transfer their zakat more effectively to LAZISMU's bank account, which already exists. Zakat deposits through Bank Mega Syariah can be made to Account Number: 1000089901, Account Number: 7029320122 for Bank Mandiri Syariah, Account Number: 7132017774 for Bank BTN Syariah, Account Number: 8202103740 for Bank Riau Kepri, Account Number: 2210021000 for Bank Muamalat, and Account Number: 5100100037003 for Bank CIMB Niaga Syariah. This is becoming increasingly effective post-



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pandemic when Large-Scale Social Restrictions (PSBB) are put in place. (Interview with Pramurtyanto, 2022)

Then LAZISMU analyzes its strengths and weaknesses in order to understand the gaps that must be filled in order for muzakki to keep giving LAZISMU zakat. This organization does a SWOT analysis, which connects internal and external aspects to provide a fundraiser. As a result, it will be simpler for this institution to decide and select tactics based on the realities they discover, which is wonderful for researchers. At the start of the working period, LAZISMU Pekanbaru sets goals and establishes its success criteria in the area of fundraising. After that, it assesses the factors supporting success in fundraising, such as programs that draw muzakki interest, are transparent in their program accountability reports, and are, of course, independent of other zakat amil institutions.

2) Organizing for Fundraising

The Amil Zakat Infaq and Muhammadiyah Shadaqah Institute (LAZISMU) Pekanbaru coordinates all evaluation and monitoring to zakat fundraising after organizing everything linked to zakat fundraising.

One of the managerial tasks connected to planning is organizing. Organization is a fixed container, but organizing is a dynamic process. Determining the work that needs to be done, grouping tasks, assigning work to each person, allocating departments, and establishing relationships are all parts of organizing. In the organizing function, the management arranges every resource that the company owns in accordance with the plans created and set up in accordance with the organizational framework. The term "organizational design" refers to that structure. Organizational structure is the name given to this particular type of organizational design. Additionally, in this organizational structure, managers are responsible for overseeing the allocation of resources, coordination of overall work, and communication.(Adithya Wardana 2022)



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LAZISMU Pekanbaru has set up its institutions in accordance with the above idea. In the process of planning the zakat fundraising in particular, LAZISMU first establishes the profit motivation in addition to the service motive to set the direction of the institution's policy. According to Mr. Zainal's explanation, LAZISMU Pekanbaru's profit motivation only accounts for the amil rights, which represent 1/8 of the funds collected.

This is appropriate, in accordance with the MUI fatwa Number 8 of 2011, that the opinion of Imam An-Nawawi in the book Al-Majmu' Syarah Al-Muhadzzab (6/168) regarding people who are categorized as amil is as follows: Syafiiyah believes that the part of the amil share is the person who collects zakat, the person who records, records, collects, divides, and keeps property. Because they are part of the amil zakat. They get 1/8 of the zakat assets from the amil because they are part of the amil who get a fair wage. (kompasiana.com/amp/saiful18/seberapabesar-hak-amil-dalam-mengelola-dana-zakat_558f67a7957a619d0c42e8c3 accessed on August 10, 2022)

Then, during the planning of LAZISMU Pekanbaru, this institution formulates and specifies the actions taken by amil when collecting zakat donations from muzakki, chooses how much power will be given to the fundraising, and decides how many amil will be involved in their zakat fundraising. Only one of LAZISMU Pekanbaru's three fundraisers is for zakat collection. The three teams are the philanthropic fundraising team, the fundraising team tasked with collecting zakat funds from businesses and organizations, and the fundraising team.

In order to prevent task duplicates when raising zakat, LAZISMU Pekanbaru also specifies each employee's responsibilities in detail. However, according to Santoso, there have been cases of task overlap in the past because of poor communication between two amil. LAZISMU Pekanbaru also establishes an organizational structure, with that the fundraising department and others will



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understand how the tasks are carried out between the fundraising department and other departments.

Mr. Zainal explained about the process of organizing zakat fundraising LAZISMU Pekanbaru. Some of these stages, the first is to formulate and specify the activities that will be carried out by the amil when dealing directly with muzakki. The formulation of the activity was carried out based on the programs offered by LAZISMU Pekanbaru. Some of these programs include:

a. Tahfidz Qu'ran's School

This program is a pillar program of da'wah and education launched by LAZISMU Pusat. On July 9 2019, LAZISMU Pekanbaru successfully graduated seven second batch of Tahfidz Qur'an (PTQ) students on Street Dwikora, Gg. Buntu No 18 A, RT.01, RW. 07, Suka Mulia Village, Sail District, Pekanbaru. In addition to the release of students, this activity also had the opportunity to accept the third batch of new students and the signing of the collaboration between the Riau Province National Amil Zakat Agency (BAZNAS) with LAZISMU Pekanbaru in the tahfidz qur'an program. (visit www.lazismu.org/blog/riau-6/post/lazismu-wisudakan-7-santri-ptq-angkatan-dua-ketua-baznas-provinsi-riau-apresiasi-ke-lazismu-1126)

b. Da'wah Social Program (SIDAK)

This program aims to establish friendship and provide convenience for the poor. For example, mass circumcision activities. On 22-23 June 2019, LAZISMU in collaboration with JNE Pekanbaru held a mass circumcision in two locations. The first location was held on Saturday, June 22, 2019 at the Al Irsyad Mosque, Jalan Agus Salim Central Market with a total of 31 participants. Then the second location was held the day after, at Darul Ihsan Mosque, Jalan Cipta Karya with a total of 54 circumcision participants. bulk-1126)



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Or other activities, for example on July 24 2019, LAZISMU Pekanbaru distributed cash assistance worth two million five hundred thousand rupiah for the provision of clean water at the Darul Qur'an Was Sunnah Islamic Boarding School on Jalan Raja Pinang Okura, Tebing Tinggi Okura Village, Rumbai Pesisir District, Pekanbaru. (visit lazismu.org/blog/riau-6/post/bantu-pengadaan-air-net-ponpes-darul-qur-an-was-sunnah-lazismu-salur-dana-2-5-juta-1198).

c. Community Independence Empowerment Program

This program aims to empower the people's economy, both consumptive and productive. For example, for the consumptive program, on May 15, 2019, the Muhammadiyah Amil Zakat Infak Sedekah Institute (LAZISMU) Pekanbaru distributed basic food assistance to help the basic needs of *mustahik* and underprivileged communities in RW 09 and Thamaratul Ikhwani Mosque RW 10, North Tangkerang District, Bukit Raya District, Pekanbaru, on Wednesday, LAZISMU gave 37 packages which were distributed in RW 09 and 35 packages of basic necessities which were distributed at the Thamaratul Ikhwani mosque.

Each food package consists of one sack of rice weighing 10 kilograms, two kilograms of cooking oil, one kilogram of sugar and one egg. It is hoped that the community will no longer be burdened so that they can focus more on worshiping in the month of Ramadan. Because the average community livelihood is working as laborers or beggars. (visit lazismu.org/blog/riau-6/post/ respons-kesenjangan-sosial-lazismu-salurkan-sembako-1035)

The above programs become amil reference in the process of collecting zakat. The next step is to regulate the duties and authorities of the amil and assign responsibilities according to their field of expertise. Mr. Desrizal said that the authority given to the fundraising team had been regulated based on the job



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description, for each LAZISMU amil also had a mutually agreed division of fundraising areas. There is also a level of distribution of amil according to location and according to level, for example, amil who are good at socializing, we put the others to individuals, for example. different. The three areas of fundraising include fundraising to companies/individuals, infaq boxes, and philanthropy. The *zakat mal* itself is handled by the company/agencies fundraising sector.

In the process of organizing, LAZISMU as an amil zakat institution, of course, in addition to offering zakat, infaq, and shadaqah payment services also has a profit motive for the ongoing operation of the institution. Mr. Agung Pramurtyanto said, LAZISMU does not take profit, but takes the rights of institutions and amil for 1/8 share. (Interview with Pramurtyanto, 2022) This is in accordance with religious provisions, because amil is one of the asnaf who is entitled to receive zakat.

After that, LAZISMU Pekanbaru is also in the process of fundraising infaq in the event of natural disasters, fires, and so on, recruiting volunteers to assist in the fundraising process so that the area covered is wider. The volunteers recruited are usually students who are members of the IPM (Muhamadiyah Student Association) and IMM (Muhammadiyah Student Association), but there are also volunteers from students who are not members of the two organizations, he added. (Interview with Pramurtyanto, 2022)

In fundraising planning, the leadership of LAZISMU Pekanbaru always reminds that overlapping work can be avoided. Mr. Agung Pramurtyanto said, "the zakat fundraising team, which is divided into three sections, must work according to the directions and fields they hold. Things that should not happen, for example, the zakat fundraising team participated in conducting program surveys. This is no longer appropriate because it does not work in



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accordance with the main tasks and functions that have been entrusted to them." (Interview with Pramurtyanto, 2022)

3) Implementation of Fundraising

Malayu Hasibuan defined direction as telling all employees to collaborate and work well together to accomplish goals. company.(Hasibuan, Malayu S. P. 2011) The most significant and dominant management function in the management process is implementation. Once the plan, organization, and individuals are in place, implementation, also known as direction, may be put into practice. (Adithya Wardana 2022) When this function is put into practice, the aims' realization process starts.

Implementation of fundraising planning method is put into practice through fundraising. Implementation, which also refers to mobilization, involves moving members, specifically the amil, to gather zakat funds. In this study, the Amil Zakat Infaq and Shadaqah Muhammadiyah (LAZSIMU) Pekanbaru is the zakat management organization in concern.

The process of bringing LAZISMU Pekanbaru into action in accordance with the previous concept has been completed. The first LAZISMU leader communicates directions carefully, eliminates misunderstandings, and lessens members' reluctance to carry out fundraising zakat during the implementation phase, in particular. It will need effective leadership for this to happen. A line of command runs from the head of the department to the head of the branch at LAZISMU Pekanbaru. Orders are always given with a mature balance in fundraising itself.

Additionally, when it comes to fundraising, the leadership assigns the right tasks to amil based on their areas of specialization. For this reason, LAZISMU Pekanbau has three amil who are involved in zakat fundraising for businesses and individuals, philanthropy, and infaq boxes. Researchers observed how the funding



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process was carried out when fundraising was being implemented. The author claims that Amil's direct socialization efforts in the zakat fundraising industry Even more unusually, despite LAZISMU not paying zakat, amil always keeps in touch with the offices and agencies that do.

This is an effective method since familiarity will increase LAZISMU Pekanbaru's branding and awareness. In Pekanbaru City, Pekanbaru, at the Sudirman Raya BI Office Complex B-3/4 Jalan Jendral Sudirman, researchers had the chance to keep in contact with PT Asuransi Jasa Tania.

When it comes to collecting zakat and letting people know where to find muzakki, the leadership of LAZISMU Pekanbaru also instructs in easy words. In this instance, the amil is aggressively hunting for new muzakki in addition to the area that has been informed by the leader. Assuming that everyone needs to be reminded about zakat because whether someone is ignorant of their need to do so or is aware but unsure of where to deposit zakat, this is highly effective. It's also helpful to plan ahead in case any veteran muzzakkis abruptly switch jobs or relocate to another amil zakat organization.

According to Budi, muzakki who pay zakat at LAZISMU Pekanbaru lack a legal bond, like civil officers who pay zakat at BAZNAS, therefore preparation is required. Researchers also got the chance to discuss zakat with PT Asuransi Bangun Askrida, which is situated at Sudirman Square Office, Blok A No. 3A, Pekanbaru, when looking for muzakki.

LAZISMU Pekanbaru also conducted a fundraising effort. This institution has worked to collect zakat using a variety of techniques. Eri Sudewo's claim, campaigns, program collaborations, seminars and conversations, and the utilization of bank accounts are only a few examples of the kind of fundraising efforts used to raise muzakki funding. (Sudewo 2012)

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Fundraising is the core of the zakat collection process. Therefore, the

managerial process must also be good. Desrizal said that in the process of implementing fundraising before giving orders, the leadership provided scientific training on zakat, both in zakat fiqh and zakat calculation techniques. Is the fiqh used a contemporary fiqh, or what if later in the field the muzakki asks about the amount of zakat that he must pay on all his assets. Amil's professionalism makes muzakki comfortable and has a sense of trust in amil. LAZISMU usually holds the training, and one day is not enough time to do it. (Interview with Sunandar, 2022)

After that, only then will the leadership give clear directions, avoid misunderstandings, and reduce the reluctance of members in the process of collecting zakat. Then, we give orders in easy-to-understand sentences. Actually, if you look closely, we are not the ones giving the orders, but Allah Subhanahu Wa Ta'ala. (Interview with Abidin, 2022)

Then the fundraising process was carried out. Budi Santoso said, "In the implementation of collecting zakat from muzakki, the amil were informed of the location where they collected zakat funds. Amil is also in charge of socializing the subject of zakat to people or agencies who have not paid zakat even though in nisab they should be obliged to pay zakat. He also said that currently LAZISMU already has several permanent muzakki, some even from Medan. This can happen because of muzakki's trust in LAZISMU. He also hopes that the amil will improve his professionalism so that muzakki will continue to increase." LAZISMU Pekanbaru, in the implementation of fundraising zakat is done in several ways. First, pick up directly from agencies/individuals, then conduct socialization to employees at private institutions to pay zakat and inform the priority of paying zakat. LAZISMU Pekanbaru also socialized zakat among Muhammadiyah residents.

Mr. Desrizal said, in the process of collecting zakat, the amil must be ready to work 24 hours, without following office hours. Also have to work sincerely,



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because being amil is not an easy matter. Sometimes, amil also has to deal with prospective muzakki who are difficult to socialize with and consider paying zakat unimportant. In 2018, LAZISMU Pekanbaru has managed to collect 1.8 billion zakat, infaq and alms funds. This can be achieved because all elements of the institution work well together and uphold professionalism. He told me, in 2011 the collected zakat funds were only fifty million rupiah and every year the nominal increased. In fact, LAZISMU's place to collect zakat funds has narrowed because now civil servants are obliged to deposit zakat to the National Amil Zakat Agency (BAZNAS). In the past, we could also disseminate zakat to government agencies, to Angkasa Pura, BUMN, but not anymore. But that's not a problem, he said. However, self-employed donors are somewhat reduced because some donors still do not open their businesses due to the pandemic. (Interview with Desrizal, 2022)

4. Controlling of Fundraising

According to Malay SP Hasibuan, direction is directing all employees to cooperate and work effectively in achieving company goals. (Hasibuan, Malayu S. P. 2011) Implementation is the most important and dominant management function in the management process. Implementation or often referred to as directing, can be applied after the plan, organization, and members exist. (Adithya Wardana 2022)

LAZISMU Pekanbaru, in the last process of fundraising zakat is in the form of control. Mr. Agung Pramurtyanto said that in monitoring the performance of amil in the field, LAZISMU has a 24-hour call center that can be contacted by muzakki and the general public. However, he said that so far no one has contacted the LAZISMU call center to complain about the performance of the amil in the field. (Interview with Pramurtyanto, 2022)

It is different with the information given by Mr. Agung Pramurtyanto, Mr. Zainal Abidin said that there was once a small problem with a muzakki. The Muzakki was not satisfied with the report on the slow progress of activities.



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However, this can be easily resolved because it is only a matter of miss communication. (Interview with Abidin, 2022)

After that, in the supervision of fundraising and all activities in LAZISMU Pekanbaru, the leadership usually conducts briefings to compare the performance achieved with the standards that should be achieved. Mr. Budi Santoso said that we do br What is being discussed is whether the fundraising that should have been targeted today has reached the target or not. Whatever the problem, we will find a solution together. Routine briefing is carried out every day in order to minimize deficiencies and mistakes that will occur. (Interview with Santoso, 2022)

"As a measure of the success of zakat funding, LAZISMU Pekanbaru does this by comparing the results of zakat in the same month in different years. For example, in January 2018 the amount of funds collected was A rupiah and in January 2019 the amount was B rupiah. So LAZISMU will analyze why this happened, whether the community's economic factors, or the weak fundraising carried out by LAZISMU itself, or the muzakki are less interested in the programs offered." (Interview with Sunandar, 2022)

In addition, in the controll of fundraising, monitoring of deviations that may occur when collecting zakat funds is also carried out. Mr. Desrizal said that amil was supervised when fundraising zakat, infaq, and shadaqah funds. If there is fraud committed by amil intentionally, for example taking some zakat funds, sanctions will be given in the form of warnings, warning letters, even freezing and dismissal. He said that actually the heavy sanctions were not from institutions but from Allah Subhanahu Wa Ta'ala. But so far, no amil has been proven to have committed such fraud. (Interview with Desrizal, 2022)

Then, the last step in the fundraising controll process is to evaluate the performance of the amil and fundraising staff. Mr. Agung said that the evaluation was carried out every month. However, pre-evaluation is always done weekly, even



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daily. This is a real commitment from LAZISMU Pekanbaru as an effort to empower the people. He also said, if there are deficiencies that occur then LAZISMU will make improvements. If the amil is still confused about the calculation of zakat by muzakki, for example, another training will be held. Or if there are complaints from muzakki regarding the delay in notification of the progress report of the LAZISMU program, for example, they will hold training. (Interview with Pramurtyanto, 2022)

D. Conclusion

Based on the results of the study, the authors conclude that the fundraising management of the Amil Zakat Infaq and Shadaqah Muhammadiyah Institution (LAZISMU) manages and regulates the collection of zakat assets after the pandemic remains in four stages, namely: planning for fundraising zakat malls, Amil Zakat Infaq and Shadaqah Muhammadiyah institutions (LAZISMU) carries out fundraising planning in an effort to prepare and plan the steps that must be taken to carry out the fundraising process. Then, organizing zakat mal fundraising, the Amil Zakat Infaq and Shadaqah Muhammadiyah (LAZISMU) organization organized zakat mall fundraising in an effort to provide specifications for activities and tasks carried out by each member in order to carry out the fundraising process.

Furthermore, in the implementation of zakat mal fundraising, the Muhammadiyah Amil Zakat Infaq and Shadaqah Institution (LAZISMU) carried out zakat mal fundraising from muzakki who were willing to deposit their zakat at LAZISMU Pekanbaru on normal days, while after the pandemic the use of e-commerce was increasingly massive. Lastly, the supervision of zakat mal fundraising, the Amil Zakat Infaq and Shadaqah Muhammadiyah (LAZISMU) institution supervises zakat mal fundraising with an effort to evaluate activities and make improvements to the activities carried out by each member during the fundraising process.



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