

Human Resource Management at Dompét Dhuafa Institution in Indonesia

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Abstract. *Recognizing zakat holds value in both the horizontal dimension, connecting Allah with humans, and the vertical dimension, connecting humans with one another, aligns with the principles that giving zakat, infaq, and sadaqah are integral to the obligations of the Muslim community. Efficient management of these allocated funds requires competent human resources to ensure that the financing reaches its rightful beneficiaries. This study investigates the phenomenon of human resources within zakat institutions based on the tasks and responsibilities carried out, which are notably complex. It underscores the influential role of human resources in the performance of zakat institutions. Human resources play a crucial role as professional assets for zakat administrators, adhering to specific standards. This writing aims to comprehend the strategic role of human resource management in zakat fund administration through a review of literature, legal regulations, and empirical evidence*

Keywords: *Amil Performance; Dompét Dhuafa; Indonesia; The Distribution of Zakat Funds; The Utilization of Zakat Funds*

INTRODUCTION

Islam is a religion that brings goodness, as stated in its teachings that ensure happiness for its followers in this worldly life and in the hereafter. Everything is written in the Quran, which contains past events and significant occurrences. Within these stories lies wisdom, derived from repetition mentioned in the Quran. Islam has consistently placed significant emphasis on poverty alleviation since its inception. Even in its early stages, when Muslims were few in number and lacked political organizations, the Quran addressed social problems and poverty. In the history of Islamic law, Zakat was mandated in Medina, as specified in the *Surah Makiyah*, where the *nis}a>b* (minimum wealth threshold) was determined, and systems for collection and distribution were established. The state took responsibility for managing Zakat in this context (Al-Qardāwī, 1999). In Mecca, Zakat was based on faith, generosity, and responsibility, without a fixed *nis}a>b*. (Munawwir, 1996).

According to Manna' Khalil al-Qattan, the eloquence of the Quran is demonstrated through the brilliance of its miracles, emphasizing these narratives to ensure that every message resonates deeply and that each story holds different meanings and purposes. (Al-Qattān, 2005). This wisdom also extends to the relationship between humans and Allah (*h}ablum minalla>h*) and, equally important, the relationship between human beings (*h}ablum minanna>s*). It highlights various aspects to foster these relationships effectively. Following Allah's commandments, refraining from His prohibitions, and fulfilling the duties as Muslim individuals are ways to maintain a good relationship with Allah. Similarly, maintaining good relationships with other people can be achieved through various means, one of which is philanthropy. Philanthropy is an integral part of the Muslim community's life. One form of philanthropy is the practice of Zakat, which has become a solution to economic issues in Indonesia. This activity aims to minimize economic disparities in line with Islamic teachings to establish justice among the people. It involves redistributing wealth and assets, ensuring that both the wealthy and the needy can benefit. The importance of Zakat is emphasized in the Quran and is linked to prayer. This connection implies that Zakat is as significant as prayer. Hence, Zakat holds significant potential for the well-being of the community.

Poverty remains a complex issue in Indonesia, requiring serious attention from the state to fulfill the constitutional mandate of creating a civil state, as outlined in the preamble of the 1945 Constitution. One viable solution lies in optimizing the management of Zakat funds. Indonesian legislation, such as Law No. 38 of 1999, later updated by Law No. 23 of 2011 concerning Zakat Management, plays a vital role in poverty alleviation by regulating Zakat management and transforming it into positive legal frameworks (Maghfirah, 2020). Article 5, paragraphs (2) and (3) of Law No. 38 of 1999 highlight the aims of zakat management: (1) enhancing the function and role of religious institutions to promote community welfare and social justice, and (2) increasing the usefulness and effectiveness of Zakat. Similarly, Article 3 of Law No. 23 of 2011 emphasizes the goals of Zakat management: (1) enhancing the effectiveness and efficiency of Zakat management services, and (2) maximizing the benefits of Zakat to promote community welfare and reduce poverty (Usman, 2002). In both laws, the objective of Zakat management is clear: to improve community welfare and reduce poverty among the *mustahik* (eligible recipients of Zakat) (Maghfirah, 2021).

The potential value of Zakat is closely tied to the performance of the *Amil zakat*. This performance is inherently linked to the potential and quality of the human resources managing these institutions. Professional human resources within Zakat institutions are responsible for distributing funds to eligible recipients, either through direct funding or community empowerment initiatives. Therefore, managing Zakat funds effectively necessitates human resources that meet the standards as professional assets fulfilling roles within Zakat institutions. The performance of Zakat institutions is significantly influenced by the performance of their human resources (Songgirin & Maulidizen, 2022).

On the other hand, there is a perspective regarding the assessment of human resources that views *amil zakat* as volunteers. This perception of voluntary work within the role of *amil zakat* leads many people to perceive a lack of competence among those involved. This perception arises because voluntary work is seen as an activity carried out selflessly and without any vested interests, making it appear unstructured and lacking determinants, including in the management of Zakat funds. Therefore, this writing endeavors to analyze the human resources involved in Zakat institutions, aiming to assess whether their competencies align with the required standards. To achieve this, a sample analysis is conducted on one of the Zakat institutions, namely Dompot Dhuafa Indonesia

LITERATURE REVIEW

1. Human Resources

Human resources, abbreviated as Human resources or manpower, constitute the core capabilities possessed by every individual. Human resources comprises the intellectual and physical abilities of each person. In essence, an individual's capabilities are determined by their intellectual and physical prowess. Human resources or individuals play a central and fundamental role in every activity undertaken. Sophisticated equipment, no matter how advanced, is meaningless without active human involvement (M. S. P. Hasibuan, 2010). The concept of human resources emerged when it was realized that humans embody various aspects of resources. In this regard, M. Dawam Raharjo suggested that humans are not only a mere quantity, as implied by the term population, but also quality. This quality is determined not only by their skills and physical strength but also by their education, knowledge level, and their attitudes or values they possess (M. Dawam Rahardjo, 1996). According to Gouzali Saydan, human resources were

initially translated from human resources. However, some experts equate Human resources with manpower (labor force). In fact, some people even consider HR equivalent to personnel (human resources management, personnel management, etc.) (Syaidam, 2006).

2. Human Resource Planning

Planning involves organizing the workforce to align with the company's needs and to be effective and efficient in helping achieve its objectives. This planning is carried out to establish an employee program. Planning is the initial activity in a job, which involves considering aspects related to the job to achieve optimal results (M. Hasibuan, 2012). According to Arthur W. Sherman and George W., human resource planning is the process of anticipating and establishing requirements to manage the flow of labor into, within, and out of an organization. The aim is to utilize human resources as effectively as possible and to have a number of employees who meet the qualifications to fill positions that may experience vacancies, wherever and whenever they occur. Or more broadly, human resource planning is the process of devising strategies, acquiring, using, developing, and retaining a workforce in line with the current and future needs of the company (Nawawi, 2013).

Effective human resource planning involves analyzing the changing human resource needs and developing activities that satisfy these needs. According to Henry Simamora, effective human resource planning includes: Manpower planning and program planning (Simamora, 2014). Planning is the most essential aspect that an organization must undertake. Through effective planning, the organization's success in achieving its objectives is determined. Detailed and thorough planning allows the organization to identify potential opportunities that can be utilized to achieve success (Siagian, 2001).

3. *Amil* Zakat

Imam Shafi'i defines *Amil* as a person who works to manage Zakat and does not receive any payment other than the Zakat itself. This school of thought formulates *Amil* as follows: *Amil* zakat are individuals employed by the government to handle Zakat. They are employees tasked with collecting Zakat, recording (documenting) it, and distributing it to those entitled to receive it. Including *Amil* as *Asnaf* indicates that Zakat in Islam is not a duty assigned to an individual but is a collective responsibility (even a state duty).

Zakat has a specific budget allocated for the payment of its executors. The Hanafi school provides a broader definition, referring to individuals appointed to collect and manage Zakat. According to Imam Hambali, an *Amil* is a Zakat administrator who receives payment according to the work done (in line with their job wage). Meanwhile, the Maliki school has a more specific understanding of *Amil*, encompassing Zakat administrators, record-keepers, distributors, advisors, and so on. *Amil* is required to be just and have comprehensive knowledge of all laws related to Zakat (Hafidhuddin, 2022).

The duties and functions of Amil Zakat include managing Zakat funds and serving as an institution for the community members willing to pay Zakat and for those in need of assistance. The services provided to individuals willing to pay Zakat may include consultation, calculating the amount of Zakat to be paid, and receiving Zakat payments. The entrusted responsibility of Amil Zakat is to improve the economic condition and livelihood of the community. Therefore, it is high time for Amil Zakat to make efforts to maximize their duties and functions in Zakat management, specifically by empowering the impoverished members of society (Permana & Baehaqi, 2018).

RESEARCH METHOD

This study utilizes a library research method, employing a descriptive analysis approach that incorporates a philosophical perspective. It draws on research findings from scholars and other notable figures in the field. The data collection process involves gathering information from various articles and books using the documentation method. Subsequently, the collected data undergoes content analysis, which includes a descriptive and scientific examination of the key messages within the data. This analytical approach aims to derive meaningful insights and interpretations from the gathered information (Yusuf, 2014).

FINDINGS AND DUSCUSSION

Every Muslim is instructed to fulfill their religious obligations, which include giving *Zakat* from a portion of their wealth. The management of funds allocated for Zakat is carried out by specific institutions with dedicated roles, known as Zakat institutions (*Amil Zakat*); *Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded]*

traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise [al-Taubah: 60].

In the verse, it is explained that the recipients of Zakat include those in need who struggle to meet their needs, the collectors of funds, individuals expected to have strong faith, those anticipated to be of benefit and capable of freeing their fellow community members from hardship like bonded servants, people burdened with debt, and warriors in the path of Allah or travelers. With these Zakat recipients identified, it ensures the existence of a party responsible for managing the funds contributed as Zakat from a portion of one's wealth. This responsibility is entrusted to Zakat institutions that are organized and supervised by the government under specific regulations to prevent misappropriation. Due to this, there is the Republic of Indonesia Law No. 23 of 2011 concerning Zakat Management that governs criminal provisions for untrustworthy Zakat administrators, which include: (1) Article 39: Any person who intentionally violates the law by not distributing Zakat in accordance with the provisions of Article 25 shall be punishable by imprisonment for a maximum of 5 (five) years and/or a maximum fine of IDR 500,000,000.00 (five hundred million Indonesian Rupiah), and (2) Article 40: Any person who intentionally and unlawfully violates the provisions as referred to in Article 37 shall be punishable by imprisonment for a maximum of 5 (five) years and/or a maximum fine of IDR 500,000,000.00 (five hundred million Indonesian Rupiah).

During the time of the Prophet Muhammad, the establishment of Zakat administrators was carried out, and they had the responsibility of advising, collecting, and distributing the funds gathered from the *muzakki* (contributors) to the *mustahik* (eligible recipients) (Ahyakudin & Abduh, 2021). Those involved in forming these administrators were expected to uphold the values of trustworthiness and professionalism, making them selected individuals. Especially in the present era, both the government, society, and the institutions themselves emphasize and prioritize professionalism in Zakat management. The competence in professionalism points toward religious values and personal traits, demonstrating a strong commitment to the entrusted responsibility. This commitment represents one of the aspects of professionalism exhibited by human resources involved in Zakat fund management. The professionalism of a Zakat administrator is fundamental as it builds the trust of the contributors in the institution's empowerment through Zakat funds.

On the other hand, Zakat holds significance as a symbol of blessings, growth, and development, which should ideally manifest in this manner. The concept of blessings here means that the wealth contributed as Zakat brings blessings to the owner's wealth. This blessing - increases when the Zakat funds received from the contributors are distributed according to their trust. This means that the funds are channeled effectively and genuinely benefit those who are eligible. Recognizing the potential of Zakat, when properly channeled, it can have widespread positive impacts. Some of the achievements possible through well-managed Zakat activities include; (1) Preventing social disparities and economic inequalities; (2) Enhancing grassroots economic conditions; (3) Developing innovative programs to alleviate poverty; and (4) Contributing to funding welfare development beyond national and local government budgets.

The discussion above highlights a significant opportunity for Zakat funding to enhance the well-being of the underprivileged or dhuafa community. According to data from the Strategic Study Center of Badan Amil Zakat, the national Zakat has a potential value of 217 trillion Indonesian Rupiah. However, the actual absorption through Zakat activities in Indonesia has only reached 5 trillion Rupiah. This indicates that the utilization of these funds is far below its potential. Questions arise about the performance of Zakat institutions based on their ability to collect, distribute, and utilize the funds to improve the welfare of the recipients. The level of trust *muzakki* have in Zakat institutions is likely influenced by how well these funds are distributed and utilized.

The discussion about the distribution and utilization of Zakat funds today revolves around the professional performance of human resources, specifically the Zakat administrators (*amil*). These administrators play a crucial role in Zakat fund management, requiring human resources with expertise and skills to express the competence of a capable *amil* creatively and innovatively. The competence of human resources in Zakat institutions directly impacts the efficiency, effectiveness, and credibility of these institutions. Their competency serves as a driving force behind the collection and distribution of Zakat funds to those in need. Therefore, the success of Zakat activities in minimizing social disparities and economic inequalities depends on the management practices implemented by the human resources within Zakat institutions.

The performance of Zakat institutions can be evaluated using specific indices, such as Indeks Zakat Nasional (IZN), Indeks Desa Zakat (IDZ), Center of Islamic Business and Economic Studies (CIBEST), Balanced Scorecard, Indonesia Magnificence of Zakat (IMZ), and International Standard of Zakat Management (ISZM). These indices provide a standard for assessing the intellectual capital of Zakat institutions in managing Zakat funds. The performance of Zakat institutions is closely tied to the knowledge and abilities possessed by these institutions, which, in turn, are dependent on the quality of their human resources;

Table 1 The performance measurement methods in Indonesia

The performance measurement methods	Advantages	Disadvantages
Indeks Zakat Nasional	Describes the inputs and outputs of Zakat institutions on a national scale	<ul style="list-style-type: none">- Requires significant funding due to its national scope.- Relies on other measurement methods for a more comprehensive analysis
Indeks Desa Zakat	<ul style="list-style-type: none">- Highlights specific and clear programs.- Can be used for research, observation, and evaluation of Zakat institutions	<ul style="list-style-type: none">- Incurs high operational costs- Outcome depends on the quality of the observers or researchers involved
Center of Islamic Business and Economic Studies	<ul style="list-style-type: none">- Provides a detailed portrayal of the recipient's conditions.- Focuses on the intended objectives	<ul style="list-style-type: none">- Limited research scope, considered less efficient.- Results are partial in nature.
Balanced Scorecard	<ul style="list-style-type: none">- Allows easy accessibility of data- Evaluates various aspects, including financial	Does not fully represent the actual external environment or external factors.

	conditions, contributors, recipients, and programs	
Indonesia Magnificence of Zakat	Provides a comprehensive performance measurement.	Primarily focuses on institutional evaluation rather than on-field conditions.
International Standard of Zakat Management	Measures various internal organizational aspects.	Concentrates on internal conditions, overlooking external factors.

Source: (Bastiar & Bahri, 2019)

To universally and simply measure the quality of human resources within Zakat institutions, you can consider indicators (1) Educational background; (2) Experience in contributions related to social or Zakat institution activities; (3) Innovative and creative contributions; (4) The structural organization's relationship with the role of a Zakat administrator; and (5) Social connections with all relevant stakeholders within the institution. It's essential to understand that excellent human resources should undergo a transformation process, including; (1) Cultivating a deep connection with their faith and strengthening their belief; (2) Developing self-awareness and initiative; (3) Gaining a profound understanding of their role; (4) Cultivating sincerity and believing that all actions have intrinsic goodness; and (5) Embracing selflessness and being willing to sacrifice for the greater good.

Human Resources of Zakat Institutions in Indonesia

In Law No. 38 of 1999 Article 12 Paragraph 1 regarding zakat management, it is stated that zakat is collected by zakat institutions systematically, either received or taken from the muzakki based on information provided by the muzakki. According to Law No. 23 of 2011 concerning zakat management, zakat institutions are responsible for planning, executing, and organizing the collection, distribution, and utilization of zakat. Understanding these legal concepts, zakat institutions should adhere to the established legal framework and religious principles.

In the context of zakat institutions, Islam provides examples of the importance of zakat collectors, as demonstrated by Prophet Muhammad and past leaders, including the

Khulafaurrasyidin. Thus, the existence of zakat institutions today is necessary and essential. Zakat institutions do not only involve individual volunteers; they also include organized groups of professionals managing zakat funds. Referring to the Quran and Hadith, individuals referred to as *amil zakat* are not random individuals but a group of people organized in a structured manner, as previously mentioned (Firmansyah, 2013).

According to the Fatwa of Majelis Ulama Indonesia regarding the categorization of *amil zakat*, *amil zakat* includes individuals or entities entrusted by the government or society and approved by the government to manage zakat funds. The duties of *amil zakat*, based on MUI categorization, include collecting zakat with detailed information about the zakat objects, managing zakat funds, and distributing zakat to the intended recipients, accompanied by proper reporting. Traditional perceptions of *amil zakat* as voluntary, part-time, or unpaid individuals should be eliminated. Modern perspectives consider *amil zakat* as professionals who require compensation and recognition for their work. Zakat institutions need to prove their credibility by ensuring transparency in fund management, distributing zakat appropriately, and adhering to religious principles (Maghfirah, 2021a).

Yusuf Qardhawi outlines specific criteria for *amil zakat*, including being a practicing Muslim, mentally and physically capable, trustworthy, knowledgeable about *fiqh zakat*, and competent and experienced in zakat management. These criteria ensure the effectiveness and reliability of zakat institutions. Human resources in zakat institutions must be professional, competent, and dedicated. They should possess the necessary skills and knowledge, as well as the commitment to fulfill their duties. In addition to technical skills, they should embody qualities such as sincerity and dedication to the welfare of the community. Evaluating the performance of zakat institutions can be done by assessing their achievements against various indices, each with its own advantages and limitations (Al-Qarḍāwī, 1999).

Motivation and continuous professional development are essential for the human resources within zakat institutions. Organizations should provide opportunities for education, specialized training, knowledge exchange, and fair compensation. By recognizing the efforts and ensuring the well-being of their human resources, zakat institutions can enhance their overall effectiveness and credibility. Establishing a sense

of family within the workplace fosters a positive working environment and ensures the mutual success of the organization and its employees (Hasan, 2011).

In zakat institutions, every Human Resource has distinct roles and functions based on their respective positions. To identify and outline the roles of Human Resource within zakat institutions, a formulation is necessary to define their core tasks and functions. Generally, zakat institutions have several functions, including marketing or publicizing zakat, fundraising, fund utilization, and asset management. Each function comes with specific tasks that individuals must fulfill, including: (1) Socialization Area, in this domain, professional Human Resource members must channel understanding and raise awareness among the public about the duties and benefits of zakat contributions; (2) Fundraising Area, Human Resource is responsible for recording data of *muzakki* and the zakat assets they contribute; (3) Distribution and Utilization of Zakat Funds, Human Resource plays a crucial role in distributing funds to appropriate recipients, including conducting consumer needs assessments, distributing funds to those in need, supporting them, and motivating them, all in accordance with religious guidelines; and (4) Zakat Asset Management, in this field, Human Resource is tasked with record-keeping, bookkeeping, and inventorying zakat assets.

In addition to the fundamental qualifications expected from human resources in zakat institutions, it is essential for the organization to provide motivation as a form of continuous development for its employees. The motivation given by the organization serves the purpose of advancing the institution, leveraging the competence and quality of its human resources. The organization can undertake various efforts to motivate and develop its human resources within the institution, including:

1. Providing Opportunities for Further Education

Offering employees the chance to pursue specialized education in the field of zakat and its management enhances their expertise and understanding of the subject matter. This continuous learning enables them to stay updated with the latest developments and best practices in zakat management.

2. Conducting Specialized Training Programs

Organizing specific training sessions aimed at improving employees' skills and competencies is crucial. These programs focus on enhancing their abilities, whether in

areas of financial management, communication, or zakat-related knowledge. Regular training ensures that employees are equipped with the necessary skills to excel in their roles.

3. Facilitating Knowledge Exchange

Encouraging knowledge exchange through activities like benchmarking and study tours allows employees to gain insights from other zakat institutions or professionals in similar fields. This exposure broadens their perspectives and helps them understand the potentials and challenges faced by zakat institutions beyond their local regions.

4. Ensuring Well-being by Fulfilling Rights

Ensuring the well-being of employees by fulfilling their rights, such as providing fair compensation, benefits, and a conducive work environment, is fundamental. When employees feel valued and secure in their roles, they are more motivated to contribute positively to the organization.

These motivational efforts not only enhance the skills and knowledge of the human resources within the zakat institution but also create a positive work environment where employees are motivated, engaged, and dedicated to the institution's mission. As a result, the institution can effectively fulfill its duties, manage zakat funds efficiently, and make a significant impact on the lives of those in need.

In addition to efforts aimed at motivating and developing the human resources within the organization, it is crucial for an organization to instill trust in the honesty and integrity of its zakat officers. This trust is essential to ensure that everyone involved in the zakat management organization feels a sense of responsibility for the institution's success. Each individual should carry out their tasks responsibly, avoiding the tendency to pass the buck, a challenge often faced in many organizations. To foster a strong sense of responsibility and accountability, zakat institutions must adhere to religious principles and ethical guidelines. Implementing these guidelines ensures that every task is performed with integrity and a deep sense of moral obligation.

Furthermore, the formation of human resources within zakat institutions is shaped by the organization's environment and the relationships cultivated among its members. A healthy work environment in zakat institutions is characterized by the value of

familyhood. This sense of family within the workplace is closely tied to the motivation and attention mentioned earlier. When employees are treated like family, it creates a supportive atmosphere where everyone feels valued and appreciated. Promoting a harmonious work environment also serves to prevent disparities between management and employees, fostering a sense of unity and cooperation. This unity is particularly vital in zakat institutions, as their primary objective is to promote the well-being and prosperity of the entire community. In this context, the rights and responsibilities within the institution should reflect the welfare enjoyed by all parties involved, including the zakat officers, creating a mutually beneficial and caring atmosphere (Ghofur, 2010).

Human Resource Management at Dompot Dhuafa Institution in Indonesia

During the current pandemic, there has been no reduction in the human resources involved in Dompot Dhuafa, a zakat institution. Despite the challenges posed by the pandemic in various sectors, the development from muzakki (zakat contributors) to Dompot Dhuafa is reported to be proceeding well, albeit not as significantly as before the pandemic. However, certain donation programs have seen increased participation. This is attributed to the continued generosity of the community, as many individuals are still inclined to contribute to minimizing the crisis during the pandemic. Regarding the zakat officers responsible within Dompot Dhuafa, their competency remains unchanged. There have been no staff reductions or layoffs due to the pandemic, and there have been no additional human resources hired. Therefore, the competency level of the human resources within the Zakat Institution, including the zakat officers, remains consistent with their previous qualifications. In fact, there is news indicating that as of August, Dompot Dhuafa is in a favorable position and has started recruitment efforts to enhance the organization's performance. Furthermore, it is stated that by December, Dompot Dhuafa plans to recruit additional human resources specifically for fundraising events related to assistance efforts for Mount Merapi.

Performance of Human Resources Functions and Duties at Dompot Dhuafa

The institutional performance of Dompot Dhuafa is evident through the implemented programs in various sectors, including education, healthcare, economy, social and religious activities, as well as cultural initiatives. The efforts made by Dompot Dhuafa have been recognized and appreciated by both local and international

communities. According to information provided by a zakat officer representing Dompot Dhuafa, the institution has expanded its services to foreign countries such as Hong Kong, Japan, Malaysia, Australia, and others. This expansion is a testament to the competence exhibited by the zakat officers at Dompot Dhuafa. As stipulated within Dompot Dhuafa, a zakat officer is required to work full-time, dedicating their focus to the institution, having a comprehensive understanding of ZISWAF (Zakat, Infaq, Sadaqah, Waqf) and fiqh zakat (jurisprudence of zakat), and meeting the ethical criteria expected of a zakat officer. The performance of a zakat officer is evaluated based on the quality of service provided. Direct analysis of Dompot Dhuafa's zakat officers demonstrates results aligned with the fundamental essence of the institution as a philanthropic organization.

Human Resources Recruitment at Dompot Dhuafa

The Dompot Dhuafa Zakat Institution in South Jakarta, particularly in the Customer Service department, the staff appeared to be highly competent. Assessing the quality of human resources in the zakat institution, it is evident that Dompot Dhuafa places a significant emphasis on the competence of its professional team. The staff demonstrates a strong understanding of philanthropy and effectively conveys the management of collected zakat funds. According to the information obtained, the recruitment process at Dompot Dhuafa emphasizes the need for human resources with a solid understanding of Sharia values and the application of philanthropy in society. Moreover, prospective employees are required to have a minimum of a bachelor's degree in relevant fields such as Islamic economics, management, and related disciplines.

In terms of innovation and creativity, discussions held during the program development at Dompot Dhuafa showcase the need for creative and innovative ideas from employees. These qualities are essential for advancing and capturing the public's interest in Zakat programs. Additionally, the organizational structure within Dompot Dhuafa appears to be highly organized. The institution's website transparently displays information about the responsible leaders and their roles, reflecting the institution's commitment to accountability and transparency.

CONCLUSION AND RECOMMENDATION

The human resources at Dompot Dhuafa can be considered highly competent. The assessment variables for Human Resources, including motivation, discipline, and the

work environment, demonstrate good harmony and create a sense of commitment from all parties involved, including the zakat administrators (*amil zakat*). This cohesion has contributed to the institution's credibility, extending its influence internationally. This achievement can be attributed to the trustworthy and responsible role played by the human resources managing zakat funds at Dompot Dhuafa. The high-quality performance of these individuals is evident in their expertise and extensive experience in conveying understanding to the *muzakki*. The recruitment process for human resources in the Zakat Institution follows clear and high-quality indicators. Educational qualifications serve as prerequisites for individuals to serve as *amil*, especially in their understanding of Islamic philanthropy. This ensures that the institution's employees are trustworthy in managing zakat funds. The research analysis conducted at Dompot Dhuafa's Jakarta Indonesia aligns with the indicators of a qualified *Amil*. As explained by one of the *Amil* at Dompot Dhuafa, an *Amil* must work full-time, focusing on institutional matters, possess a deep understanding of Zakat and meet the ethical criteria for an *Amil*

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