

# Maximizing Productive Zakat Earnings through Internal Supervision Strategy in Zakat Organizations

<sup>1</sup>Netta Agusti, <sup>2</sup>Mika Arsela, <sup>3</sup>Fadli Ashari

<sup>1</sup>Universitas Bengkulu, Indonesia

<sup>2,3</sup>UIN Fatmawati Sukarno Bengkulu, Indonesia

Correspondence Author:

Netta Agusti. Telp: 0852 7477 1323

E-mail: [nettaagusti@unib.ac.id](mailto:nettaagusti@unib.ac.id)

## Abstrak

### Kata kunci:

Pengawasan  
Zakat; Zakat  
produktif;  
Inisiatif Zakat  
Indonesia

Penelitian ini membahas implementasi pengawasan internal untuk memaksimalkan perolehan dana zakat produktif di Inisiatif Zakat Indonesia Cabang Bengkulu. Penelitian ini menggunakan kualitatif yang bersumber pada primer dan data sekunder. Teknik pengumpulan data menggunakan observasi, wawancara, dan dokumentasi. Untuk menguji keabsahan data, peneliti menggunakan analisis triangulasi. Hasil penelitian menemukan bahwa pengawasan internal untuk Zakat Produktif di Inisiatif Zakat Indonesia Cabang Bengkulu diawali dengan merapikan data dan mendistribusikan data tersebut kepada setiap anggota di bidang terkait. Setiap anggota mendapatkan jadwal yang teratur. Pekerjaan ini sebagian dilakukan secara manual dan sebagian lagi menggunakan aplikasi e-donasi. Pengawas terbaik mendapatkan penghargaan atas tercapainya target pekerjaan dan memberikan sanksi/teguran bagi yang tidak menyelesaikan target pekerjaannya. Akhirnya, penelitian ini merekomendasikan pembahasan lebih lanjut tentang pengendalian zakat produktif dalam inisiatif zakat Indonesia.

## Abstract

### Keywords:

Zakat  
Supervision;  
Productive Zakat;  
Inisiatif Zakat  
Indonesia

This study discusses the implementation of internal control to maximize the acquisition of productive zakat funds in the Bengkulu Branch of the Indonesian Zakat Initiative. This research uses qualitative based on primary and secondary data. Data collection techniques using observation, interviews, and documentation. To test the validity of the data, researchers used triangulation analysis. The study results found that internal control for Productive Zakat at the Indonesian Zakat Initiative Bengkulu Branch begins with tidying up the data and distributing the data to each member in the related field. Each member gets a regular schedule. Part of this work is done manually and partly using an e-donation application. The best supervisors get awards for achieving work targets and provide sanctions/reprimands for those who do not complete their work targets. Finally, this study recommends further discussing effective zakat control in Indonesian zakat initiatives.

## INTRODUCTION

Poverty is a classic problem that has existed since humanity existed. Poverty is a complex problem, and it will continue to be an actual problem from time to time. Poverty is a problem that humans always face. Poverty will be minimized if income and wealth are evenly distributed. The problem that appears at this time is that it is apparent that there is a gap, both social and economic inequality, between the rich and the poor (Taufik & Ayuningtyas, 2020). As the majority group, Indonesian Muslims have great opportunities and potential to participate in development in the field of people's welfare in order to improve living standards and in the context of poverty alleviation. One of the opportunities and potentials for Muslims that can be explored and utilized in the provision of development funds in the field of people's welfare and is an alternative solution in eradicating poverty which is still a problem for the nation and the state is zakat, infaq, and sadaqah. According to Yusuf Qardhawi, a very productive scholar and writer, one of the fundamental efforts to alleviate or minimize the problem of poverty is to optimize the implementation of zakat (Kurnia & Hidayat, 2008). This is because zakat is a source of funds that will always stay supplied. In other words, as long as Muslims are aware of paying zakat and as long as the zakat funds are correctly managed, zakat funds will always exist and be helpful for the benefit and welfare of society.

The potential for zakat is significant in supporting the pace of government efforts to empower people's economic potential, reduce unemployment, and eradicate poverty. This potential for zakat encourages scholars such as Yusuf Qardhawi to manage zakat matters organizationally, not to be paid individually by muzakki to mustahiq. Zakat should be collected by zakat organization officials whom the state has appointed. Yusuf Qaradawi said the influence of zakat is very significant in solving social and economic problems, such as poverty alleviation, expanding ownership by increasing ownership volume, turning poor people into wealthy people, and changing and improving the economy of small communities. Furthermore, all matters relating to his work, as well as a farmer who has a plough, or a person who has special skills (skills), can have tools that support these skills.

In addition, there is no hope of changing the status of *mustahiq* to *muzaki*. Fatoni (1990) argues that until now, the implementation of zakat has been more consumptive with inadequate management. Zakat mal should be treated as variable capital, and the recipients can use it to carry out productive activities. Thus the recipients of zakat mal can increase their welfare and income to change their destiny. Cases that often occur in many organizations due to weak supervision are assignments needing to be completed, deadlines not met, excessive budgets, and other activities that deviate from the plan.

Inherent supervision positively impacts the growth and development of honesty, integrity, character, and one's responsibility in carrying out one's duties and functions within the organization. Weaknesses inherent in the operations of zakat organizations can be corrected and enhanced with supervision. The resources owned by the organization can be controlled and secured. The distribution and utilization of zakat by productive *mustahiq* can be seen in the level of progress and setbacks, ensuring the achievement of zakat organization goals, and rectifying various deviations that are not following organizational goals and programs. Supervision has an essential role in managing an organization. Supervision also includes aspects of evaluating the performance of zakat organizations. Supervision makes it easier for zakat organizations to identify various opportunities, conveniences and challenges that are considered strengths that support and weaknesses that hinder work improvement and achievement of organizational goals.

Inisiatif Zakat Indonesia (IZI) is determined to educate the public, namely that zakat is easy, to build service facilities so that zakat can be paid quickly, and to provide effective programs that can make the lives of *mustahik* easier. This is the main parameter in measuring the performance of IZI's community service. In the end, IZI's translation of the program was also chosen to be simple. IZI, in almost four years, has consistently served the people and this nation in five program groups: IZI to Success, IZI to Smart, IZI to Fit, IZI to Help and IZI to Faith.

To ensure all its amil and *mustahik*, IZI has also released a working concept of utilization for Covid-19. This protocol applies to some programs managed by IZI under the auspices of the Directorate of Public Works. The following programs include noble initiative programs (*mustahik* services, ambulances and hearses), patient shelters (patients, families & staff), empowerment (facilitators, cupping clinics, scholarships), *mustahik* coaching programs and coaching programs (disaster volunteers, fostered in the village of zakat). In the future, IZI and the Indonesian zakat movement are determined to continue to assist and oversee this situation.

There are five things that IZI and the zakat movement will do, namely; First, ensuring *mustahik* and his family are healthy, fit, and not exposed to Covid-19. Second, taking action to save (availability) food for vulnerable groups (*mustahik*). Third, realizing family food self-sufficiency (movement to plant and use yards (urban farming). Fourth, preparing food reserves/stocks at both the family and community levels by reviving food storages to address the possibility of a longer emergency; Fifth, seeking family food security. The IZI is a separation from social institutions that are extensive and has had a good reputation for approximately 16 years, namely PKPU (Pos Keadilan Peduli Umat), which at that time was named LAZNAS PKPU. Because of the latest regulation, namely Zakat Management Law No. 23 of 2011, which states that

zakat institutions must be autonomous, independent and focused. Since then IZI is a Spin-off at au separated from PKPU.

The collection of professional zakat funds carried out by the IZI institution, namely the search for donors who will pay zakat, is the collection of professional zakat funds carried out educationally. Because provincial BAZNAS zakat funds are collected by provincial or city BAZNAS, IZI offers community, personal, office, and other segments with a more limited segment to the private sector. Transfer of funds is carried out using two methods: handing over funds directly or transferring funds to an IZI account. Furthermore, funds are collected from the community and salary deductions for employees who have reached the *nishab* of 2.5% and from donors or prospective muzakki by submitting proposals. In productive zakat, besides providing business capital, IZI also provides assistance and guidance to businesses managed by mustahiq, which are held at least once a month. With the aim that the implemented business sector can run optimally. This study will further describe how the internal control pattern at IZI is to maximize productive zakat.

## METHOD

To describe the process of this research, the researcher generally divided the method into three stages. The first stage is called pre-research. This was done in two ways: by conducting open-ended interviews with several congregations and the mosque's daily management. A purposive technique was used to obtain the initial data, in which the researcher visited an employee of the Bengkulu branch of the Indonesian Zakat Initiative who was well known. These employees open up opportunities for researchers to go deeper and decide to conduct research related to organizational culture. Pre-research helps researchers to problematize problems practically and ultimately helps open theoretical gaps.

The second stage is fieldwork in the form of data collection through in-depth interviews. Finally, the presentation of data through a series of mechanisms: data transcript, keyword search, keyword categorization, and thematic. In the transcripts, we read through all the data carefully (Miles, Huberman, and Saldaña 2018; Miles and Huberman 1994). Several times had to return to the field to find the same informants to clarify data or questions that arose after reading the transcripts. Categorizing and thematic aims to determine essential points in field findings. After the data is presented as a report, we ask the key informants to pay attention to the report's results. This verification is very much needed to maintain the data's validity and avoid statements contrary to what the informant intended. Research reports that have gone through verification and then analyzed. The results of the complete analysis will produce a common research thread.

## FINDINGS AND DISCUSSION

### *Profile of IZI Bengkulu Branch*

The Indonesian Zakat Initiative (IZI) was developed through separation from a social institution that has been widely known and has a good reputation for more than 16 years in the modern Islamic philanthropic movement in Indonesia, namely the PKPU Foundation (Suspension of Debt Payment Obligations). With various perspectives and considerations, IZI was born (spin-off) from an organization that was previously only a departmental unit at the zakat level into a new entity dedicated to timely delivery on November 10, 2014. The most crucial reason for IZI's existence at the time of its formation was the availability of a high-quality zakat collection system. By focusing on zakat and other charitable giving, IZI can more quickly convert large amounts of zakat into real money and thereby contribute to the growth and prosperity of society through precise positioning, excellent customer service, high-performance programs and smooth processes.

This determination found momentum with the issuance of a new regulation on the management of zakat in the country through the Law on Zakat Management No. 3 of 2011. With this in mind and considering the applicable laws and regulations, the IZI Foundation will focus on finalizing the process and strengthening all existing policies. It has been established to ensure the overall operation of IZI. After going through a long and winding process, approximately 13 months after its birth as a foundation, on December 30 2015, IZI officially obtained an operating license as a national scale Amil Zakat Institution through the Decree of the Minister of Religion of the Republic of Indonesia no. 423 of 2015. This date became another significant momentum that marked the birth of the IZI National Amil Zakat Institution (LAZNAS), as the successor to the vision and mission of zakat management that PKPU had previously initiated for more than two months.

IZI serves the ummah with a core value which, in English, easy means "easy." The tagline used is "make it easy". It is based on the belief that if two people have the same problem, Allah S.W.T. will help them solve it. According to the scholars, what IZI found was following what was revealed by the Prophet. Therefore, IZI has worked to educate the public to make it easier to collect zakat, build infrastructure to facilitate zakat collection, and develop effective programs to facilitate the lives of Muslims. This is crucial in increasing IZI's outreach to the general public.

IZI's vision is "To become a trusted professional zakat institution that inspires virtuous and empowering movements." While 5 (five) missions are written as a support for the vision

1. Carry out the functions of education, information, consultation and collection of zakat funds;
2. Utilizing zakat funds for mustahik with the principles of independence;
3. Establishing partnerships with the community, business world, government, media, academia, and other institutions based on the alignment of shared values;
4. Managing all organizational processes so that they run according to applicable regulations, good governance and sharia principles;
5. Play an active role and encourage the formation of various forums, collaborations and other essential programs relevant to increasing the effectiveness of zakat management institutions at the local, national, regional and global levels.

The Indonesian Zakat Initiative (IZI) Bengkulu Branch is located on Jl. The Flamboyan Raya of Bengkulu City. The working mechanism is based on their respective duties under the positions they are responsible. They are always focused and severe and do their job well in every task they do. However, in practice, they continue to cooperate and help each other and work in a maintained family atmosphere. As for explaining the working mechanism of the Bengkulu Branch of the IZI, this mechanism moves all existing divisions and fields. In order to maximize IZI's role, the Head of the Indonesian Zakat Initiative (IZI) seeks to increase the amount of money available for money transfers and human Resources.

The Utilization sector explicitly oversees the programs set at the beginning of the year. The focus areas are achieving the target of zakat, infaq and sadaqah funds. Phone selling is also looking for potential donors and providing relevant information. So the working mechanism of these fields is maximized so that the teams or fields work according to the directions set at the beginning of the year. The hope is that all of these fields will achieve the target percentage of 100% at the end of the year.

### ***Bengkulu Branch of IZI Program***

*IZI to Success IZI.* This is an IZI zakat fund empowerment program in the economic field, which includes the following programs: 1) The IZI Workforce Development Program for Mustahiq is designed to provide soft and hard skills such as sewing, catering, shaving, massage, and cupping. The Independence Incubation Program (PIK) will offer several types of training. After attending the course, Mustafiq will gain skills that can be used to improve their quality of life; 2) Community participation-based economic development program. IZI targets people with the same needs to develop micro-enterprises and their income in the form of capital investment funds accompanied by leanings and capacity building in the form of meetings.

*IZI to Smart.* This is a zakat fund empowerment program in the field of Education, which includes the following programs: 1) Student Scholarships. This program focuses on scholarship recruitment, retention, and training for poor students' families. This program aims to develop H.R. who are interested in developing their cognitive, intellectual and social skills to grow and contribute to the well-being of others in their community by using the resources they have access to in the community. Participants of the IZI Student Scholarship program are given capacity building and coaching through mentorship, soft skill training, registration of figures, and their respective scientific experiences through social activities; 2) Student Scholarships. Programs that aim to increase school participation, especially among young students. This program focuses on reducing education costs and providing assistance to IZI employees. This program will also improve superior character traits such as honesty, responsibility, caring, discipline, self-awareness, and courage. Scholarship Student participants receive tuition fees, stationery, uniforms, and spiritual and academic assistance; 3) Quran Memorizing Scholarship. The IZI Al-Quran Memorizing Scholarship Program is a program that receives living expenses, transportation costs, facility and infrastructure costs in memorizing the Koran and educational expenses.

*IZI to Fit.* This is a zakat fund empowerment program in the health sector which includes the following programs: 1) Patient Halfway House. IZI provides special services for sick people and their families to continue their lives on their way to the hospital, which has become a national competition in Jakarta; RSCM, Dharmais Hospital / Harapan Kita Hospital. This service is provided to patients and families of the poor who cannot make ends meet because of the high cost of renting a place to stay (rent) in Jakarta to wait for treatment. IZI also provides ambulance services for passengers going to referral hospitals and consultations for patients while still at the halfway house; 2) Mobile Health Services. The health tour program is carried out in an integrated manner (various health services are put together in a joint package) and packaged in a populist manner, which is carried out free of charge for the poor who live far from access to IZI Health Services, is packaged in several packages, namely maternal health promotion, children, teeth, eyes, medical check-ups, and health of mothers, children, teeth, eyes, and health; 3) Patient Assistance Services. IZI provides special services for sick people in the form of; a) Direct compensation is the provision of direct compensation to patients in the form of funds or otherwise according to the provisions and needs for recovery. b) Assistance is facilitating patients in managing health services or providing assistance regularly (consultation on disease treatment). In the Patient Assistance Service program, free ambulance service is also provided.

*IZI to Faith.* This is a zakat fund empowerment program in the field of da'wah, which includes programs: 1) Da'i throughout the Country. The Da'i Program throughout the Country is an IZI Da'wah program for Muslim communities in areas prone to natural disasters and the poor in Indonesia by sending Preachers to carry out community assistance activities in the form of faith and Islam development through regular coaching and study programs for local village communities; 2) Bina Muallaf. IZI conducts a converts mentoring program by providing regular coaching to converts to strengthen their beliefs and faith, as well as providing caring compensation to converts. The target area for converts is focused on the poor areas prone to Christianization.

*IZI to Help.* This program empowers zakat funds in the social services field as follows: 1) Laa Tahzan (Inter-December Service). Laa Tahzan is a service that is needed regarding the body; 2) Pre-incident Service is a service provided to prepare Muslims for the management of corpses in the form of providing materials and training; 3) Services at the time of the incident are services provided during the incident after the event in the form of bathing, shrouding, delivery and burial of the corpse. Post-incident services are services provided after the process of managing the bodies in the form of consultations and inheritance calculations; 4) Other forms of services that IZI provides are to mustahik, namely in the form of free ambulances and corpse management (procession) services as well as a training program for handling corpses; 5) Disaster Care. IZI cares for disasters and combines several disaster risk management activities, including mitigation, rescue and rehabilitation programs. The mitigation program is a program. Disaster management with a pattern of providing training/assistance in preventive actions and quick reactions when a disaster occurs. In the rescue program, IZI's alertness activities in handling ongoing disasters, such as victim evacuation, water kitchens, trauma healing, and comfortable porches for evacuees. IZI's activities during the rehabilitation period were impact management programs after the disaster occurred. Examples are the construction of halfway houses, repair of public facilities, and water supply.

#### ***Internal Supervision at IZI Bengkulu Branch***

The supervision process is carried out by each sector and managed by the branch. Each field also has its responsibility for its data, such as each of them is responsible for supervising the implementation of Friday taushiah, filling out studies related to the solicitation of tithes in offices and during the month of Ramadan. In the productive zakat monitoring process, several stages are usually carried out by each employee working at IZI, namely, as stated

"The supervisory process implemented during this pandemic was conducted online (online), but this should not be used as an excuse for employees not to carry out their duties and responsibilities. The stages that each field must carry out are the first to tidy up the data, the second to distribute the data to each member in their field, and the third,

each of them gives a sign or can be called a zakat payment schedule which is usually from the donor." (SKD Interview)

WLD strengthened SKD's explanation as the coordinator of zakat utilization

"In connection with the current conditions (the Covid-19 pandemic), of course, there have been many changes in the process of implementing Supervision and other activities. To prevent the spread of the Covid outbreak, the head of the IZI representative made a new policy, namely, for each section head whose job is to carry out Supervision, it is done online (online) using the e-donation application and also social media (Whatsapp)" (WLD Interview)

NVT also said that during the Supervision process, many preparations had to be prepared in the finance section, starting from making media such as brochures, pamphlets, and others. Because with these media, it will be easier to explain how vital zakat is for deserving people and those who have the right to get these funds to help them, one of which is to help them they can build a business from zakat funds that can be and are given in the form of productive zakat is like a "blessing cart" business place.

Based on the results of interviews conducted by researchers regarding the ongoing process of Supervision of Productive Zakat at the Indonesian Zakat Initiative Bengkulu Branch, it can be said that Supervision of Productive Zakat at IZI Bengkulu Branch is Supervision of the ongoing Friday tauziah activities, Supervision of ongoing studies in offices and also studies at during the month of Ramadan, and also Supervision of the preparation of the media as intermediaries for invitations to tithe.

Implementation of Supervision in improving the performance of productive zakat is also certainly carried out by each sector. As explained by the IZI branch manager

"Since 2016 to be exact since the founding of IZI until now the implementation of Supervision in improving the performance of productive zakat is done manually and by application and thank God it is still running well and effectively. The manual here is meant by each donor asking for data on a regular basis from their person in charge, and by application, that is using the e-donation application." (SKD Interview)

It can be seen that the lectures conducted by IZI have been almost comprehensive in every institution in the city of Bengkulu. However, there are still people who do not know about the IZI institution. So that people distribute their own zakat to mustahiq. There are also other opinions that are still related to the implementation of Supervision namely

"Based on the data available while I was working here, those who were involved in carrying out supervision were more in terms of marketing, zakat partnership education (EKZ), and the treasurer. However, each sector has its own role in carrying out Supervision for the sustainability of productive zakat. (WLD Interview)

There are several strategies in conducting zakat socialization carried out by IZI, namely using the lecture method, which means inviting the people of the city of Bengkulu to distribute their zakat to zakat management institutions. Make brochures that aim to introduce to the public about a zakat institution. Put up billboards to make it easier for the public to know the location of the institution. conduct outreach to agencies, offices, schools. To encourage employees to be willing to distribute their zakat to zakat institutions and use mass media such as newspapers, the purpose of which is to encourage muzakki to distribute their zakat.

The organizing strategy adopted in socializing zakat is distributing flyers to housing estates, delivering lectures on the importance of zakat to the public to offices, schools, agencies and related agencies and via electronics such as TV, newspapers, radio and through social media. Based on the results of interviews conducted by researchers, it can be conveyed that there are two ways of implementing supervision in an effort to improve the performance of productive zakat, namely by using the manual method and using the e-donation application.

In carrying out each activity, of course, there must be some obstacles that affect the running of these activities. Regarding some of the obstacles that occurred during the implementation of performance monitoring at IZI. As described

"In my opinion the most important obstacle is the e-donation application used at IZI Bengkulu Branch. This is caused by signals that sometimes interfere with the downtime of the e-donation application and then become an obstacle to the running of the data input process from each field." (SKD Interview)

Then the statement from the informant was also strengthened by the NVT Finance and Administration at IZI Bengkulu Branch which argued as follows

"Some of the problems that became an obstacle when implementing performance as a finance department at IZI Bengkulu Branch were found in the e-donation application where when the application was down, I as the finance department would experience difficulties in terms of inputting financial data. And this also affects the trust of donors because they do not immediately get verification from the finance department for the payments they make."

Finally, there is also information needed from the coordinator of the field of utilization at IZI Bengkulu Branch. There are no significant obstacles, but in this case more supervision is needed from the leadership every week. From the results of interviews conducted by researchers, it can be said that some of the obstacles experienced by employees in carrying out their work are found in the applications they use, namely, e-donation applications which sometimes experience downtime due to signals.

### ***Discussion***

The description of the pattern of internal control at IZI Bengkulu Branch has been explained. The findings of the researchers are that in supervising the Productive Zakat Program there are several processes that must be carried out and then these processes become temporary benchmarks for the success of supervision at IZI Bengkulu Branch. In addition to the process, of course there are several factors that become obstacles in carrying out supervision which sometimes this is also the reason for the decrease in the success rate of supervision at IZI Bengkulu Branch. The obstacles are in the form of, the first is the frequent occurrence of disturbances in the applications used by employees to verify data. The second is not too significant but can still affect the achievement of targets for the IZI institution, namely the lack of weekly supervision from the head of IZI.

As for the implementation of productive zakat supervision that is aligned with the types of supervision:

- a. Employee control. Basically this control is aimed at matters related to employee activities, whether the employee works according to the plan that has been made, whether the employee works according to the work procedures in the company, employee absences and also other matters that are still related to employees.
- b. Financial control. This control is aimed of course for matters related to finance, regarding income and also regarding expenditure of funds and also unexpected expenses that occur in an institution or company. This is in line with the existing financial controls at the IZI Bengkulu Branch which is currently carried out online using the e-donation application where this application functions as a means of payment made by each donor and also if there is an expenditure it will be recorded so that it is not data loss and confusion. With this application, it will make it easier for the finance department to process data input and will continue to gain the trust of donors for the successful use of these facilities or applications.
- c. Production Control. This control is focused on production results in an institution or company related to production quality and production quantity whether it is in accordance with the institution's production standards or not. In this regard, the Bengkulu branch of the IZI institution has a blessing shop program, in which this blessing shop provides a forum for muzakki as a work shop during a pandemic where there is a possibility that some of them may experience difficulties. in looking for job vacancies due to the situation during this pandemic. With the existence of the blessing shop in the form of a blessing cart, the recipients of the goods there can be used to sell a product that they can produce themselves. This blessing stall system is also provided in rotation and not as property, so that in the future this program can continue if the

current user does not use the item. To find out whether the shop is still being used properly or not, employees who have authority over this will carry out supervision for an unspecified time so that they will be able to find out the activities of the people who run the blessing shop spontaneously, not things that have been planned which will cause the the monitoring officer did not get a real answer.

As for the implementation of productive zakat supervision that is aligned with the types of supervision, namely:

- a. Employee control. Basically this control is aimed at matters related to employee activities, whether the employee works according to the plan that has been made, whether the employee works according to the work procedures in the company, employee absences and also other matters that are still related to employees.
- b. Financial control (financial control). This control is aimed of course for matters related to finance, regarding income and also regarding expenditure of funds and also unexpected expenses that occur in an institution or company. This is in line with the existing financial controls at the IZI Bengkulu Branch which is currently carried out online using the e-donation application where this application functions as a means of payment made by each donor and also if there is an expenditure it will be recorded so that it is not data loss and confusion. With this application, it will make it easier for the finance department to process data input and will continue to gain the trust of donors for the successful use of these facilities or applications.
- c. Production Control. This control is focused on production results in an institution or company related to production quality and production quantity whether it is in accordance with the institution's production standards or not. In this regard, the Bengkulu branch of the IZI institution has a blessing shop program, in which this blessing shop provides a forum for muzakki as a work shop during a pandemic where there is a possibility that some of them may experience difficulties. in looking for job vacancies due to the situation during this pandemic. With the existence of the blessing shop in the form of a blessing cart, the recipients of the goods there can be used to sell a product that they can produce themselves. This blessing stall system is also provided in rotation and not as property, so that in the future this program can continue if the current user does not use the item. To find out whether the shop is still being used properly or not, employees who have authority over this will carry out supervision for an unspecified time so that they will be able to find out the activities of the people who run the blessing shop spontaneously, not things that have been planned which will cause the the monitoring officer did not get a real answer.

- d. Time control. This control is closely related to the time of implementation of an activity which is usually about the time that has been made regularly at the beginning before the activity is held. Regarding the time that has been targeted in planning activities at the IZI Bengkulu Branch, the heads of each sector hold the responsibility to constantly remind their members so that they have a level of awareness in carrying out their duties and responsibilities and complete them according to the targeted time.
- e. Technical Control. Technical controls are security controls carried out by computer systems. Controls can provide automatic protection from unauthorized access or abuse, facilitate detection of security breaches, and support security requirements for applications and data. Furthermore, it relates to the technical controls that exist at the IZI Bengkulu Branch in the form of using an application where the security system includes an encryption-based security system, namely a security system that is controlled by only a few people and not all employees know about it and access data even though every employee can use the application. .

Policy control (policy control) Policy control is a control related to policies that exist and are carried out within an organization with the aim of knowing and assessing the policies carried out by the organization. In short, this control is intended to find out whether the resulting production is sold according to the specified plan. If it is associated with the results of research conducted at IZI, this policy control institution does not yet exist because there they make a product to be used in rotation and for everyone who at that time needs the product, in the sense that the product there is classified as borrowed and used interchangeably. according to the needs.

## CONCLUSION

Based on the results of research on internal control patterns at IZI Bengkulu Branch, it can be concluded that supervision is carried out using the e-donation application, which can be online or offline. This supervision activity is carried out by each sector and then managed by the branch that oversees it. Several things become obstacles in carrying out their duties, such as interference in applications caused by network disturbances. To overcome all these obstacles, evaluations are held in the form of daily briefings, weekly, and monthly meetings. In general, the supervisory process at the IZI institution runs well based on the types of supervision used in general: Personnel control, financial control, production control, time control, Technical, policy control. So, in short, the supervisory process in the IZI institution has mainly been carried out, which of course this process is in line with the rules or targets set by the institution itself.

## REFERENCES

Andriyanto, Irsyad. "Strategi pengelolaan zakat dalam pengentasan kemiskinan." Walisongo: Jurnal Penelitian Sosial Keagamaan 19. 1. 2011.

Farkhanah, Umi. Implementasi fungsi pengawasan baznas terhadap pendayagunaan zakat, infak produktif di desa Cikeusal kecamatan Ketanggungan kabupaten Brebes. Skripsi. Tidak diterbitkan. 2020.

Hikmat Kurnia dan Ade Hidayat, "Panduan Pintar zakat" (Jakarta: Qultum Media, 2008)

Malayu S.P. Hasibuan. 2016. Manjemen Dasar, Pengertian, dan Masalah. (Jakarta: Bumi Aksara, 2016)

Miles, MB, A. Michael Huberman, and Johnny Saldaña. 2018. Qualitative Data Analysis: A Methods Sourcebook. London: Sage.

Miles, MB, and AM Huberman. 1994. "Miles and Huberman Chapter 2." In Qualitative Data Analysis.

Mustahiq, Studi Komparatif Pada Laz Zakat Center Thoriqatul Jannah dan Laziswa At-Taqwa Cirebon, (Skripsi Sarjana: Institut Agama Islam Negeri (IAIN) Syekh Nurjati Cirebon 2015).

Qardhawi, Yusuf, Fiqh al-Zakah, Beirut: Dar al-Irsyad, 1991

Saefullah, Kurniawan. Pengantar Manajemen. (Jakarta: Prenadamedia Group, 2005)

Saskia, Sheilla. Pendayagunaan Zakat Produktif Bagi Peningkatan Pendapatan Usaha

Sedjati, Retina. Manajemen Strategis. (Yogyakarta: Deepublish, 2015)

Sugiyono, Metode Penelitian Kuantitatif, Kualitatif Dan R & D, (Bandung: Alpabhet, 2007).

Sugiyono. Metode Penelitian Kuantitatif, Kualitatif, dan Kombinasi (Mixed Methods). (Bandung: Alfabet, 2012)

Syihab, Quraisy. Tafsir al-Misbah vol. 5, cet, 9, (Jakarta: Lentera Hati, 2007)

Supena, Ilyas. Manajemen Zakat, (Semarang: Walisongo Press. 2009)

Suprihanto, John. Manajemen. (Yogyakarta: Gadjah Mada University Press, 2014).

Tahrir Fatoni. Pengelolaan Zakat Mal Bagian Fakir Miskin Suatu Pendekatan Operatif (Lampung: IAIN Lampung, 1990)

Taufik dan Eka Avianti Ayuningtyas, "Dampak Pandemi Covid 19 terhadap Bisnis Eksistensi Platform Online, STIEIPWI, Jakarta, Vol.22 No. 01, April 2020.

Wibowo, Arif. Distribusi Zakat Dalam Bentuk Peyertaan Modal Bergulir Sebagai Accelerator Kesetaraan Kesejahteraan. Jurnal Ilmu Manajemen: Vol. 12, No. 2, 2015