



Corporate Social Responsibility in The Fidyah Program Dompot Dhuafa: Maslahat or Mudharat?

Suhendri Permana Akbar^{1*}, Triyono Adi Saputro²

^{1,2} Universitas Muhammadiyah Surakarta, Indonesia

Article Info	Abstract
Article history: Received July 09, 2025 Revised August 10, 2025 Accepted September 16, 2025 *Corresponding author email: i000220016@student.ums.ac.id Keywords: Corporate Social Responsibility, fidyah, Dompot Dhuafa, Islamic law, maqāṣid al-sharī'ah	Corporate Social Responsibility (CSR) in the Islamic perspective is not just a branding strategy, but a social and spiritual responsibility that is required by sharia. One form of implementation is the management of fidyah by Dompot Dhuafa as an Islamic philanthropic organization. The research method used is a normative legal approach with literature studies and case studies. Data were collected through documentation of academic literature, fiqh books, and Dompot Dhuafa reports. The analysis is done qualitatively-descriptively by emphasizing the principles of justice ('adālah), balance (tawāzun), trustworthiness, and transparency. The results showed that Dompot Dhuafa's fidyah program reflects a professional, transparent, and maslahat-oriented CSR implementation. The program not only fulfills aspects of personal worship, but also provides social contributions in the form of food assistance, education, and economic empowerment. The digitalization system, collaboration with companies, and community-based approach strengthen the effectiveness and public participation in program implementation. The implications of this research show that fidyah-based CSR programs can be used as a model in the development of Islamic philanthropy. With the strengthening of regulations, education, and sharia supervision, this kind of program has the

	potential to become a strategic solution in alleviating poverty and building an empowered and just society.
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INTRODUCTION

Corporate Social Responsibility (CSR) is a form of corporate social responsibility in providing benefits to society. CSR programs can be realized in various forms, one of which is through fidyah programs managed by social institutions, such as Dompét Dhuafa (Nopriyanto, 2024). Fidyah itself is an obligation for individuals who are unable to fast for certain reasons, which is then paid in the form of food or funds to those entitled to receive it (Lu’lu’ et al., 2022). Fidyah is a Shari'ah obligation for individuals who are unable to fast Ramadan due to a shar'i excuse, such as old age or chronic illness. This obligation is fulfilled by providing food or funds to those in need (Lu’lu’ et al., 2022). Dompét Dhuafa as an Islamic philanthropic organization manages the fidyah so that it can be channeled effectively and have a wider social impact.

This research aims to answer two problem formulations: urgency of CSR implementation in Dompét Dhuafa's fidyah program, and analysis of CSR in Dompét Dhuafa's fidyah program in the perspective of Islamic law. In the modern business world, CSR is an important instrument to build public trust and improve the company's image. For social institutions like Dompét Dhuafa, the fidyah program not only fulfills the demands of Islamic law, but also serves as a tangible manifestation of Islamic CSR. By distributing fidyah to the poor and vulnerable, Dompét Dhuafa contributes directly to improving the welfare of the people. This program helps meet the food needs of poor people who are struggling economically (Yayat Supriyatna, 2023).

The fidyah program is also part of religious responsibility that is in line with sharia CSR principles, namely helping in goodness and piety as mentioned in QS. Al-Ma'idah: 2. In addition, through the fidyah program, Dompét Dhuafa educates the public about the importance of Islamic philanthropy, so that more companies and individuals are aware of their social responsibility. The implementation of CSR through the fidyah program strengthens Dompét Dhuafa's image as a trusted institution in managing public funds in a trustworthy, transparent, and accountable manner.

In Islamic business law, the principles underlying the implementation of CSR include justice ('is), balance (tawazun), and transparency and accountability (Chapra, 2008). Dompét Dhuafa's fidyah program demonstrates the principle of justice by channeling aid appropriately to those who are entitled. Every fidyah fund collected is managed to fulfill the rights of the poor fairly, without discrimination (Hikmah & Shofawati, 2020). CSR in the fidyah program also

maintains a balance between the interests of individuals who are obliged to pay fidyah and the interests of the recipient community. Dompot Dhuafa ensures that every fidyah payment generates proportional and sustainable social benefits. In addition, Dompot Dhuafa applies the principle of transparency in the management of fidyah through periodic reporting, audits, and publication of annual reports. This is important to maintain public trust and accountability.

Dompot Dhuafa's fidyah program aims to fulfill Maqashid Sharia, especially in the aspects of Hifz al-Nafs (protecting the soul) and Hifz al-Mal (protecting property). The distribution of fidyah to the poor helps safeguard their lives and optimize the economic potential of the ummah. Despite its many advantages, the implementation of CSR in the fidyah program faces various challenges. Ensuring that the fidyah is distributed to the rightful recipients remains a major challenge, especially in remote areas. Every stage of collecting and distributing fidyah must be in accordance with fiqh regulations to be valid and accepted by Allah.

In addition, not all companies or individuals understand the importance of fidyah as part of their CSR. To ensure the sustainability of the fidyah program in the long run, careful planning and innovation in distribution models are required. To optimize the implementation of CSR in the fidyah program, several strategies are needed. Among them are increasing socialization to educate the wider community about the importance of fidyah and its distribution mechanism. Then, opening up opportunities for CSR cooperation between Dompot Dhuafa and private companies to manage fidyah as part of their philanthropic programs.

Increasing the ease of access to fidyah payments through digital platforms is also important for wider public participation. In addition, conducting periodic audits and evaluations of fidyah management is necessary to ensure effectiveness and sharia compliance. The study of the implementation of CSR in the fidyah program by Dompot Dhuafa is very important to assess the extent to which this program provides tangible benefits to the people and identify obstacles that arise during its implementation. One concrete example is the management of ZISWAF funds by Dompot Dhuafa through five main pillars: education, health, economy, social, and culture-dakwah (Hidayat et al., 2023). For example, the SMART Ekselensia Indonesia program provides access to quality education for poor students, while DD Farm manages more than 1,000 hectares of agricultural land to empower the economy of underprivileged communities (Fitri, 2017).

Dompot Dhuafa has also developed digital fundraising methods by partnering with platforms such as Dana, GoPay, and digital fundraising through social media, which expands access to fidyah payments while increasing transparency and public accountability. The organization has been independently audited and received an unqualified opinion (WTP), confirming its reputation as a transparent and professional philanthropic organization. Thus, the implementation of CSR through Dompot Dhuafa's fidyah program is proven to provide great benefits to the community. The program not only helps individuals fulfill religious obligations, but also contributes to social welfare and the development of Islam-based human values (Beik, 2009). Despite facing challenges, trustworthy, transparent, and sharia-oriented management

makes this program a strategic instrument in realizing the sustainability of Islamic philanthropy (Hafidhuddin et al., 2015).

Overall, CSR in Dompot Dhuafa's fidyah program provides more benefits than harm. However, strengthening the implementation strategy, sharia supervision, and expanding partnerships are still needed so that the benefits can be felt more widely and evenly throughout the community. In 2023, Roni Hidayat, Putri Ana Sari, and Rio Erismen Armen conducted a study entitled *Implementation of Zakat Fund Management (Case Study of LAZ Dompot Dhuafa)*. This study explores how the process of managing zakat funds by Dompot Dhuafa is carried out as a whole, starting from the planning, collection, distribution, and utilization stages. The results show that Dompot Dhuafa has developed an organized and professional zakat management system, with an approach based on five main pillars: education, health, economy, social, and culture-dawah. Some of the flagship programs that reflect this approach are SMART Ekselensia Indonesia in the field of education, as well as DD Farm in economic empowerment which includes the management of more than 1,000 hectares of agricultural and livestock land as a form of food independence for the poor. In addition, this institution applies consumptive and productive zakat distribution methods, along with transparency practices through annual audits that result in an Unqualified Opinion (WTP) from an independent auditor. This finding confirms that the management of zakat funds by Dompot Dhuafa reflects the principles of sharia-based CSR, such as justice, trustworthiness, responsibility, and social usefulness (Hidayat et al., 2023).

Meanwhile, another study by Balya Nasim Ahmad and Tri Hidayati in 2024, entitled *Questioning the Distribution of Fidyah Funds on Digital Platforms in Indonesia*, raised the issue of the validity and effectiveness of the distribution of fidyah funds through digital platforms, such as Kitabisa.com. The study examined issues surrounding the transparency of fund reporting, clarity on the status of recipients (mustahik), and conformity with fiqh principles. Their findings indicate that there are obstacles in the practice of online fidyah payments, including the lack of verification of beneficiaries, the unavailability of periodic reports to muzakki, and the absence of clear regulations in the management of fidyah funds by digital platforms. It is noted that although digitalization facilitates access to payments, its implementation from the perspective of sharia and Islamic CSR has not fully fulfilled the aspects of trust and maslahat (Ahmad, 2024).

When compared to this research, there are quite striking differences in approach. The research conducted by Hidayat et al focuses more on the strategic aspects of zakat management as an institutional-based philanthropic instrument, while the research by Ahmad and Hidayati focuses more on the technical and fiqh dimensions in the context of fidyah digitization. This research, on the other hand, seeks to bridge the two by examining the implementation of CSR in Dompot Dhuafa's fidyah program from the perspective of Islamic law, especially by assessing aspects of benefit (maslahat) and potential harm that may arise. This focus is expected to provide a more comprehensive view of how fidyah can be implemented as a sustainable form of Islamic social responsibility based on sharia values.

Research was conducted by Roni Hidayat et al in 2023 entitled Implementation of Zakat Fund Management (Laz Dompot Dhuafa Case Study), where this research focused on examining how the management of zakat funds collected by Dompot Dhuafa. In addition, there was another study conducted by Balya Nasim et al in 2024 on Questioning the Distribution of Fidyah Funds on Digital Platforms in Indonesia. The results of this study indicate that there are platforms that are not pure as a forum for fidyah distribution activities, further findings are regarding the target recipients who are channeled not according to the theme such as the nash in verse 184 of surat al-Baqarah, namely the poor. Based on this research, it shows that there are differences in my research which focuses on CSR in the Dompot Dhuafa fidyah program from the perspective of Islamic studies, namely about maslahat or mudarat.

Therefore, a study of the implementation of CSR in the fidyah program by Dompot Dhuafa is important to understand the extent to which this program has provided tangible benefits for the benefit of the people and identify problems that arise in its implementation. Through this research, it is hoped that a more effective strategy can be found to increase the effectiveness and sustainability of the fidyah program within the CSR framework, so that the benefits can be felt by more people in need.

In the perspective of Islamic business law, the implementation of CSR in the fidyah program must be based on sharia principles, such as justice ('is), balance (tawazun), and transparency and accountability in resource management. These principles ensure that CSR is not only part of the company's marketing strategy, but also a real form of social responsibility in realizing social welfare and the sustainability of Islamic philanthropy, as stated in the Qur'an: "O you who have believed, do not violate the sanctuaries of Allah, do not violate the honor of the Sacred Months, do not disturb the hadiyu (sacrificial animals) and the qalā'id (marked sacrificial animals), and do not disturb the visitors to the Baytulharam while they seek the bounty and pleasure of their Lord. When you have made tahalul (completed ihram), hunt (if you wish). Let not your hatred of a people, because they prevent you from the Sacred Mosque, lead you to transgress against them. Help each other in (doing) righteousness and piety, and do not help each other in sin and enmity. Fear Allah, surely Allah is very severe in His punishment." (QS. Al-Ma'idah: 2). Therefore, this study aims to analyze how CSR can be implemented in the fidyah program by Dompot Dhuafa from the perspective of Islamic business law. By understanding the role of CSR in supporting the fidyah program, it is hoped that this concept can be applied more widely by various Islamic philanthropic institutions in Indonesia, so as to have a positive impact on the welfare of the people and social sustainability.

METHOD

This research uses a normative legal approach, which focuses on the study of legal norms both written and unwritten as the main object. This approach is also known as doctrinal research that aims to examine legal principles, norms, and principles and their application in a concrete

context. In this research, the object of study is the implementation of Corporate Social Responsibility (CSR) in the fidyah program by Dompot Dhuafa, seen from the perspective of Islamic business law. The research is qualitative, where the data collected is not in the form of statistical figures, but is analyzed descriptively to obtain an in-depth understanding of the issues studied. The data used is secondary data obtained through library research, including academic literature, fiqh books, laws and regulations, scientific articles, and official Dompot Dhuafa documents such as annual reports and financial audit reports.

This normative approach is used to examine the principles of Islamic law such as 'is (justice), tawazun (balance), as well as trust and accountability, which are the basis for the implementation of CSR in Islam. These principles are associated with the implementation of fidyah as part of the social responsibility program by Islamic philanthropic institutions. In addition, this research also adopts a conceptual and case study approach. The conceptual approach aims to understand the concept of CSR within the framework of maqashid sharia, especially the aspects of ḥifẓ al-nafs (protection of life) and ḥifẓ al-māl (protection of wealth). Case studies are used to examine the implementation of the fidyah program by Dompot Dhuafa, including distribution strategies, transparency, and digital innovation in fundraising. The data analysis technique used is qualitative-descriptive analysis, which includes classification, interpretation, and compilation of data based on thematic categories such as forms of CSR implementation, sharia compliance, and challenges and strategies for program development.

With this method, the research is expected to provide academic and practical contributions in the development of sharia CSR, especially through a fidyah program that is managed professionally and according to the principles of Islamic law. The normative approach that focuses on the study of primary, secondary, and tertiary legal materials allows this research to provide relevant and applicable legal solutions in the context of modern Islamic philanthropy.

RESULT AND DISCUSSION

1. Implementation of CSR in the dhuafa wallet fidyah program;

Corporate Social Responsibility (CSR) is a form of social responsibility carried out by an institution to the community. In the realm of Islamic philanthropy, Dompot Dhuafa develops CSR programs by distributing fidyah as a religious social instrument for those in need. Fidyah, which is a Shari'ah obligation for individuals who are unable to fast due to Shari'ah reasons such as old age or chronic illness, is systematically managed by Dompot Dhuafa in order to effectively reach underprivileged communities (Beik, 2009).

Dompot Dhuafa's commitment to CSR implementation can be seen in its efforts to make fidyah part of a sustainable social religious agenda. Not only helping individuals fulfill aspects of worship, this program also plays a role in creating a broad social impact. Through the fidyah program, Dompot Dhuafa plays a dual role as a distributor of aid and a driver of social awareness about the importance of collaboration in helping others. The fidyah collection process is carried

out through various channels, including through cooperation with digital platforms such as Kitabisa.com, Dana, GoPay, and other similar services. This step is designed to provide convenience for the community in fulfilling fidyah practically, quickly, and transparently (Yulianti et al., 2019). This innovation reflects Dompot Dhuafa's ability to adapt to technological developments in order to increase the effectiveness of CSR implementation.

Accountability and transparency are the main principles in managing fidyah (Zainal et al., 2016). Dompot Dhuafa routinely publishes activity reports and financial reports through its official channels and undergoes independent audits that result in an Unqualified Opinion (WTP) (Ihsan et al., 2017). This shows the high level of public trust and the success of the institution in carrying out its mandate according to sharia principles.

In its distribution, fidyah funds are not only focused on meeting immediate needs, such as basic food, but are also directed towards economic empowerment programs such as DD Farm or small business capital assistance. This strategy shows that the fidyah program also supports the achievement of long-term goals in the economic empowerment of the ummah, in line with the spirit of Islamic philanthropy. The values of maqashid sharia become the main foundation for the implementation of CSR through fidyah, especially in terms of protection of life (*ḥifẓ al-nafs*) and protection of property (*ḥifẓ al-māl*). The food aid and basic needs distributed help maintain the survival of the poor, while the trustworthy management of funds ensures that fidyah funds are used right on target.

Dompot Dhuafa also applies the principles of justice (*'is*) and balance (*tawazun*) in its program, ensuring that fidyah recipients are those who are truly in need and the distribution is done fairly without discriminating against backgrounds. The distribution process is carried out by considering the provisions of fiqh and applicable regulations to maintain sharia compliance.

In order to increase public participation, Dompot Dhuafa intensively conducts education and socialization about fidyah and sharia CSR through various media, including social media, webinars, trainings, and community discussion forums. This campaign aims to increase public awareness of fidyah as a strategic form of social contribution. Collaboration with the private sector is one of the approaches adopted to expand the scope of the fidyah program. Many companies have started to include fidyah in their CSR programs, especially during Ramadan. This collaboration not only strengthens the spiritual aspect but also magnifies the social impact of the program. The synergy between the business world and philanthropic organizations such as Dompot Dhuafa drives the sustainability of religious-based social activities.

In addition to direct distribution activities, Dompot Dhuafa also creates structured programs oriented towards social transformation. One of them is the SMART Ekselensia program, which is partially funded from the collection of fidyah funds (Ummah, 2019). This program provides scholarships and quality education to children from poor families. This effort shows that fidyah funds are not only beneficial in the short term but also have a long-term impact on improving the quality of life of the next generation (Rahmawan, 2014).

In the context of economic empowerment, Dompot Dhuafa develops community-based productive economic models such as the DD Farm program that manages agricultural land to empower poor farmers. This initiative provides training, capital, and market access, all of which are also supported by philanthropic funds including fidyah. This program is concrete evidence that fidyah-based CSR can create a broad and sustainable economic impact. Not only that, Dompot Dhuafa also involves the beneficiary community in program planning and implementation, as a form of participatory approach. Thus, beneficiaries are not just objects, but active subjects in social development. This method is proven to be able to increase the effectiveness and sustainability of the program, because the community also feels ownership and responsibility for the success of the program.

In its technical implementation, fidyah distribution is carried out by considering local needs, logistical availability, and cultural preferences of the local community. For example, in urban areas, assistance in the form of ready-to-eat food is more effective, while in rural areas it is more useful in the form of basic foodstuffs. This contextual approach shows Dompot Dhuafa's flexibility in adjusting the implementation model to the real needs of the community.

Nevertheless, challenges remain in the implementation of this program. One of the main challenges is the accuracy of beneficiary data. An accurate verification system and a solid distribution network are needed to ensure that the assistance reaches those who really need it. In addition, public understanding of fidyah as part of social responsibility still needs to be improved. Many still consider fidyah as just a form of charity, even though it has a strategic dimension in social empowerment.

To overcome these obstacles, Dompot Dhuafa developed various strengthening strategies, including the application of digital technology in data management, increased cooperation with local institutions, and training for volunteers so that distribution is carried out professionally. No less important, sharia-based operational guidelines and a regular monitoring system were also developed to maintain compliance with the principles of Islamic law. Dompot Dhuafa also seeks to expand the reach of education through the preparation of fidyah literacy modules for various age levels, including children, adolescents, and adults. This module is delivered through schools, Islamic boarding schools, and mosque communities to build a generation that is aware of sharia-based social responsibility. This initiative is expected to create a multiplier effect in increasing fidyah participation in the future.

The success of CSR implementation through the fidyah program is not only seen from the quantitative aspects, such as the number of beneficiaries or the nominal funds raised, but also from the social transformation that occurs. This program helps to improve the lives of the poor, expand access to basic needs, and instill a culture of care and empathy in the community. In the long run, this has a positive impact in reducing social disparities and improving collective welfare.

In closing, it can be concluded that the implementation of CSR through the fidyah program by Dompot Dhuafa is an example of the application of Islamic values in a modern context. It is

not only a means of fulfilling individual obligations, but also acts as a mechanism for fair and sustainable social development. By promoting transparency, partnerships, participatory approaches, as well as digital innovation and education, Dompot Dhuafa's fidyah program has the potential to become a model for implementing Islamic CSR that can be emulated by other philanthropic institutions at the national and global levels.

2. CSR analysis on the fidyah program of the dhuafa wallet in the perspective of Islamic law

Corporate Social Responsibility (CSR) in the Islamic view is more than a strategy to improve a company's image; it is a moral and spiritual responsibility rooted in religious teachings. In the Islamic context, CSR is understood as a manifestation of the commandment to help each other in goodness and piety, as stated in the Qur'an: "O you who have believed, do not violate the sanctuaries of Allah, do not violate the honor of the Sacred Months, do not disturb the hadiyu (sacrificial animals) and the qalā'id (marked sacrificial animals), and do not disturb the visitors to the Baytulharam while they seek the bounty and pleasure of their Lord. When you have made tahalul (completed ihram), hunt (if you wish). Let not your hatred of a people, because they prevent you from the Sacred Mosque, lead you to transgress against them. Help each other in (doing) righteousness and piety, and do not help each other in sin and enmity. Fear Allah, verily Allah is very severe in punishment." (QS. Al-Mā'idah: 2).

The verse emphasizes that cooperation in the form of social contributions, including CSR, is part of worship. This makes CSR not only an institutional obligation, but also an expression of faith and a noble form of humanitarian responsibility. In addition, the Qur'an also provides guidance in Surah At-Taubah: "Indeed, the zakat is only for the poor, the amil zakat, the persuaded mu'allaf, for (freeing) slaves, the debtors, for the cause of Allah and for those who are on a journey, as an obligation from Allah. Allah is All-Knowing, All-Wise." (QS. At-Taubah: 60).

This verse shows that the distribution of wealth in Islam should not only revolve around certain circles, but must reach those in need. This value is in line with Islamic CSR principles that emphasize the importance of social responsibility and empowerment of vulnerable groups. In practice, Dompot Dhuafa interprets CSR through the fidyah management program. Fidyah is a form of financial obligation for individuals who are unable to fast due to shar'i reasons such as chronic illness or old age. This obligation is fulfilled in the form of food or funds given to the poor. When managed collectively and professionally, fidyah can serve as an instrument of sharia-based social development, not only fulfilling individual obligations, but also having a broad social impact.

Although fidyah is not entirely identical to zakat, the basic principles governing the distribution of social funds are still in line with the perspective of Islamic law, namely the obligation to distribute funds to those who are entitled to receive them. In the context of sharia-based CSR, this shows that fidyah has the potential to not only be a fulfillment of individual obligations, but also a means of sustainable social empowerment. Dompot Dhuafa, as an

institutional actor in Islamic philanthropy, has succeeded in framing fidyah management within a CSR framework with a professional, transparent and strategic approach. This analysis shows that there is continuity between the spiritual value of fidyah worship and Islamic corporate social responsibility, especially in terms of fair and maslahah distribution of economic benefits.

Furthermore, the analysis of Dompot Dhuafa's fidyah program shows strong compatibility with the principles of *maqāṣid al-sharī'ah*. For example, the distribution of fidyah in the form of basic food and daily necessities is a concrete form of protection of the soul (*ḥifẓ al-nafs*). Meanwhile, economic-based programs such as DD Farm do not only provide momentary assistance, but build the economic capacity of mustahiks to achieve independence—an effort that is in line with the protection and development of wealth (*ḥifẓ al-māl*). Thus, this fidyah program is not just an ordinary social activity, but contains strategic value as a medium for actualizing *maqāṣid* in the modern Islamic philanthropy space (Fitri, 2017).

In terms of governance, Dompot Dhuafa demonstrates a commitment to the principles of trust and accountability. Financial reports are prepared periodically, audited by independent auditors, and consistently receive an unqualified opinion (WTP) (Ihsan et al., 2017). This transparency is part of the principle of *hisbah* in Islam, which is social supervision over the management of public funds. This is also in accordance with QS. Al-Isra': 26-27: "Give rights to the near relatives, the poor, and the traveler. And do not spend extravagantly. Verily, the spendthrifts are the brothers of Satan, and Satan is a great denier of his Lord." (QS. Al-Isra': 26-27).

This verse is the foundation for the principles of efficiency, responsibility, and usefulness in managing social funds. CSR in Islam is not only oriented towards the image of the institution, but must also have a real impact on the benefit of the people and be carried out with full trust. Challenges remain, especially in the context of mustahik validation and distribution effectiveness. Research by Balya Nasim Ahmad and Tri Hidayati (2024) criticizes the implementation of online fidyah on platforms such as Kitabisa.com, which is considered lacking in aspects of transparency, periodic reporting, and beneficiary verification. Although it makes the payment process easier, this practice is considered not fully in accordance with Islamic CSR principles that emphasize trustworthiness and *maslahat* (Ahmad, 2024).

Dompot Dhuafa has responded to this challenge with a data-based digitization strategy, utilization of local partners for distribution, and development of a fidyah literacy module distributed to communities, schools, and *pesantren*. This literacy program aims to build awareness that fidyah is part of worship that has a significant social impact, not just a ritual formality.

In addition, community participation is strengthened through a collaborative approach. Private companies have also started to make fidyah part of their CSR programs, especially during Ramadan. This collaboration creates a synergy between spiritual interests and corporate social responsibility. From the perspective of Islamic business law, Dompot Dhuafa's fidyah program

has represented key values such as: Justice ('adālah): Distribution is done in a targeted and equitable manner, without discrimination, Balance (tawāzun): Balancing the rights of the fidyah giver and the needs of the recipient, Trust and accountability: Open reports, independent audits, and regular public reporting and Benefit: Generating sustainable social benefits for the mustahik. Thus, the principles of Islamic law such as justice ('adālah), balance (tawāzun), as well as trustworthiness and transparency become the main foundation in the implementation of CSR in accordance with Islamic values. Together, these three verses show that CSR in Islam has spiritual, social, and moral dimensions that are inseparable from the objectives of the Shari'ah.

CONCLUSION

The implementation of Corporate Social Responsibility (CSR) in the fidyah program managed by Dompot Dhuafa is a concrete representation of the integration of Islamic values in contemporary social practice. This program not only accommodates the shar'i obligations of individuals who are unable to fast, but also transforms into an effective, targeted, and far-reaching social distribution mechanism for mustahik groups. Through a strategic approach, Dompot Dhuafa has succeeded in transforming fidyah from an individual act of worship into an instrument of sustainable community development. In terms of implementation, Dompot Dhuafa's fidyah program emphasizes three main aspects: ease of access (through digitalization), accountability (through independent reports and audits), and sustainability (through empowerment programs). This strategy allows the general public to distribute fidyah quickly, transparently, and according to sharia principles. This is reinforced by an audit system that results in an unqualified opinion as well as a distribution mechanism that involves local partners and a community needs-based approach.

In terms of Islamic legal analysis, the implementation of CSR in the form of fidyah by Dompot Dhuafa shows compliance with the basic principles of sharia, including justice ('adālah), balance (tawāzun), trustworthiness, and maslahat. In addition, the program is highly relevant to the objectives of maqāsid al-sharī'ah, especially in the aspects of protection of life (ḥifẓ al-nafs) and protection of property (ḥifẓ al-māl). The distribution of fidyah in the form of basic food, educational scholarships, to productive economic programs such as DD Farm proves that this activity is able to have a broad and deep impact socially and spiritually.

The implication of these findings is that CSR in Islam, if implemented in a trustworthy, strategic and contextual manner, can be an alternative solution to the socio-economic problems of Muslim society. Philanthropic organizations such as Dompot Dhuafa can be a catalyst in strengthening the role of religion in the public sphere without losing its sharia substance. In addition, the success of this program shows that a participatory, educative, and technology-based approach is essential to increase the effectiveness of fidyah implementation in the context of sharia CSR. For other zakat, infaq, sadaqah, and waqf (ZISWAF) organizations, Dompot

Dhuafa's practice in managing fidyah can serve as an inspiring model. The implementation of a strict accountability system, the use of digitalization, an educative approach, and the involvement of mustahik in the planning process are important points that can be replicated by other institutions in developing religious CSR programs.

In addition, the government and sharia authorities also have an important role in formulating regulations that support the online distribution of fidyah, so as not to deviate from the provisions of fiqh and the principles of Islamic social responsibility. Cooperation between the private sector, philanthropic organizations and religious authorities needs to be strengthened to build an Islamic CSR ecosystem that is credible, inclusive and empowers the ummah as a whole.

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